

NAME OF APPLICANT: \_\_\_\_\_

TYPE OF APPLICATION: **OFFICIAL USE ONLY**

NEW( ) **Dates Received:** \_\_\_\_\_

EXTENSION( ) \_\_\_\_\_

SMALL MANUFACTURER( ) \_\_\_\_\_

MODIFICATION( ) **Accepted as Complete:** \_\_\_\_\_

TRANSFER( )



## APPLICATION FOR ECONOMIC DEVELOPMENT BENEFITS



One original application and an electronic copy in PDF format shall be filed with the Commission. Please hand-deliver the application to the Assistant Chief Executive Officer, Economic Development Commission, at #4 King Street, Frederiksted, St. Croix, USVI 00840; or forward by mail to #116 King Street, Frederiksted, St. Croix, USVI 00840. On St. Thomas, the application can be hand-delivered, or forwarded by mail, to the Assistant Chief Executive Officer, Economic Development Commission, at 8000 Nisky Shopping Center, Suite 620, St. Thomas, USVI 00802.

**APPLICATION NOTES:**

See Rules and Regulations for further guidance on filing application. Please provide as much information as possible. A complete application will help to expedite the processing. For information that is attached as an Appendix, please mark with an “X” in the space provided, and “O” if to be provided at a later date and “N.A.” if not applicable.

## 1. CONTACT INFORMATION

EIN #: \_\_\_\_\_ NAICS Code \_\_\_\_\_

A. Name of Applicant: \_\_\_\_\_

B. Mailing Address: \_\_\_\_\_

C. Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email \_\_\_\_\_

D. Plant/Facility Location: Island: \_\_\_\_\_ Estate & Parcel No: \_\_\_\_\_

E. Name of Local Attorney or Representative: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email \_\_\_\_\_

F. Please tell us how you learned of the EDC Program: 1. business contact( )

2. attorney/tax advisor( ) 3. advertisement( ) 4. conference/expo( )

5. website( ) 6. other--please explain( )

## 2. BUSINESS INFORMATION

**A. Brief description of the type of Business to be undertaken by applicant in the USVI.**

(e.g. Assembly, Hotel, Boutique Hotel, Utility) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

1. Category I( ) II( ) III( ) IV( )

2. Detailed description of the activities for which benefits are sought and narrative in support of application. (Include a business plan) *Check if Attached, Appendix 1* ( )

3. If applicant is a small business, attach a small business certification.

*Check if Attached, Appendix 2* ( )

4. Please give information including full name, EIN#, place of business, resident agent and description of affiliate, subsidiary and/or parent business entities.

(include an organizational chart, if applicable) *Check if Attached, Appendix 3* ( )

**B. Form of Business Organization:**

1. Individual( ) 2. Corporation( ) 3. Partnership( )

4. Limited Liability Corporation( ) 5. Limited Liability Partnership( )

6. Limited Liability Limited Partnership( ) 7. Other( )

8: If Subsidiary of U.S. Corporation, Name of Parent Corporation and EIN( )

**1. Individual**

a. Country of citizenship: \_\_\_\_\_

b. Date applicant became bonafide resident of the USVI: \_\_\_\_\_

c. Applicant intends to remain a bonafide resident of the USVI? Yes( ) No( )

**2. Corporation**

a. If stockholders are individuals, stockholders full names (including first, middle, last and alias/nickname), Address, Date of Birth (including month, day and year), Place of Birth and Social Security Number or Country ID, for stockholders owning 5% or more of the corporation. *Check if Attached, Appendix 4 ( )*

b. If stockholder is a corporation or other entity, provide entity information and specify full names (including first, middle, last and alias/nickname) of directors, principals and officers, for stockholders owning 5% or more of the corporation. *Check if Attached, Appendix 5 ( )*

c. Date of incorporation: \_\_\_\_\_

Place of incorporation: \_\_\_\_\_

d. Copy of Articles of Incorporation certified by the Lt. Governor's Office.

*Check if Attached, Appendix 6 ( )*

e. "Certificate of Good Standing" from Lt. Governor's Office certifying that all required annual reports have been filed and franchise taxes paid.

*Check if Attached, Appendix 7 ( )*

f. In case of a foreign (non V.I.) corporation, attach evidence that the Corporation is authorized to do business in the USVI. *Check if Attached, Appendix 8 ( )*

### 3. Partnership

a. Full names (including first, middle, last and alias/nickname), residence, social security number, date of birth, place of birth, occupation and citizenship of each partner owning 5% or more of the partnership and those who are or will be bonafide resident seeking to claim dividends and interest withholding exemptions. VI residents must give date when his or her residency commenced.

1. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
2. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
3. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
4. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
5. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	

b. Attach a copy of partnership agreement filed at the Lt. Governor’s Office and the internal agreement between partners. *Check if Attached, Appendix 9 ( )*

c. If a partner is a corporation, submit all of the information required of a corporation (Section “B”) for each applicant. *Check if Attached, Appendix 10 ( )*

d. If a partner is a LLC, submit all of the information required of a Limited Liability Corporation. *Check if Attached, Appendix 11 ( )*

e. If a partner is a LLP, submit all of the information required of a Limited Liability Partnership. *Check if Attached, Appendix 12 ( )*

f. If a partner is a LLLP, submit all of the information required of a Limited Liability Partnership. *Check if Attached, Appendix 13 ( )*

**4. Limited Liability Entries**

a. Full names (including first, middle, last and alias/nickname), residence, social security number, date of birth, place of birth, occupation and citizenship of each member/partner owning 5% or more of the equitable interest in the business and those who are or will be a bonafide resident seeking to claim dividends and interest withholding exemptions. VI residents must give date when his or her residency commenced.

1. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
2. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
3. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
4. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	
5. NAME		CITIZENSHIP	OWNERSHIP%
ADDRESS		DATE OF V.I. RESIDENCY	
OCCUPATION	SSN/COUNTRY ID NO.	DATE OF BIRTH	

b. Agreement of LLLP: General Partner: \_\_\_\_\_

*Check if Attached, Appendix 14 ( )*

c. Statement of Qualification *Check if Attached, Appendix 15 ( )*

d. Certificate of Limited Partnership *Check if Attached, Appendix 16 ( )*

e. Article of Organization *Check if Attached, Appendix 17 ( )*

f. Certificate of Existence: General Partner: \_\_\_\_\_

*Check if Attached, Appendix 18 ( )*

g. Agreement between General & Limited Partners *Check if Attached, Appendix 19 ( )*

h. If a member/partner is an entity, submit all of the information required of such entity *Check if Attached, Appendix 20 ( )*



### 3. EMPLOYMENT

#### A. Employment and payroll information

##### 1. Summary

FULLTIME EMPLOYMENT		PRESENT		AFTER FIRST 12 MONTHS		COMMENCEMENT OF BENEFITS
POSITION	CLASSIFICATION	NO.	ANNUAL WAGES	NO.	ANNUAL WAGES**	
HOURLY WORKERS	RESIDENT		\$		\$	
	OTHER		\$		\$	
CLERICAL	RESIDENT		\$		\$	
	OTHER		\$		\$	
TECHNICAL	RESIDENT		\$		\$	
	OTHER		\$		\$	
MANAGEMENT/SUPERVISORY	RESIDENT		\$		\$	
	OTHER		\$		\$	

Please attach a list of job titles and salaries *Check if Attached, Appendix 21 ( )*

2. How many employees will be Non-Virgin Islands residents at the commencement of benefits? *Check if Attached, Appendix 21 ( )*

3. How many employees will be Non-Virgin Islands residents at the time of hire? *Check if Attached, Appendix 22 ( )*

4. If applicant is or will be employing non-residents, attach a copy of Comprehensive training plan approved by the Commissioner of Labor. *Check if Attached, Appendix 23 ( )*

5. How many employee positions will be filled by owners, partners or members? Please list job titles and functions. *Check if Attached, Appendix 24 ( )*

6. Attach copies of most recent payrolls to include name, title, ss#, job, and salary. *Check if Attached, Appendix 25 ( )*

7. Has the applicant, parent, affiliate or subsidiary entities had any unresolved labor problems during the past two (2) years? Yes( ) No( ) If “yes”, attach a statement as to the nature of the problem. *Check if Attached, Appendix 26 ( )*

8. Attach copy of Organizational Chart. *Check if Attached, Appendix 27 ( )*

9. Employee benefit Plan. *Check if Attached, Appendix 28 ( )*

## 4. INVESTMENT & PROCUREMENT

### A. Proposed Initial Capital Investment

New Applicant \$ \_\_\_\_\_

Extension/Modification \$ \_\_\_\_\_

Small Business \$ \_\_\_\_\_

Date of Commencement of Investment \_\_\_\_\_

Date of Completion of Investment \_\_\_\_\_

### B. If Business Operations Include Manufacturing, Principal Raw Materials And Components To Be Utilized In Process:

DESCRIPTION	SOURCE*	ANNUAL DOLLAR VOLUME	VALUE AS % OF FINISH PRODUCT

\*INDICATE WHETHER V.I., U.S., OR NAME OF FOREIGN COUNTRY.

**C. In the event the applicant is engaged in manufacturing requiring duty free entry to the U.S., Attach U.S. customs ruling for favorable treatment under headnote 3(a) (19 USC 1202). Check if Attached, Appendix 29 ( )**

### D. Principal revenue source; indicate percent to:

V.I. \_\_\_\_\_ % U.S. \_\_\_\_\_ %; Foreign \_\_\_\_\_ (name of country/countries)

*Check if Attached, Appendix 30 ( )*

### E. Machinery and Equipment:

DESCRIPTION	DATE OF ACQUISITION	PURCHASE PRICE	*LEASE COST

\*PLEASE SUBMIT COPY OF LEASE AND DOCUMENTATION ATTESTING TO THE FAIR MARKET VALUE OF EQUIPMENT TO BE LEASED.

*Check if Attached, Appendix 31 ( )*



**F. Land and Buildings:**

LOCATION:		
	INITIAL	PLANNED EXPANSION
LAND AREA (ACRES/SQ.FT.)		
LAND VALUE (IF OWNED)	\$	\$
DATE PURCHASED OR RENTED		
NUMBER OF BUILDINGS:		
AREA (ACRES/SQ.FT.)		
BUILDING VALUE (IF OWNED)	\$	\$
ANNUAL RENT (SUBMIT LEASE)	\$	\$
DATE PURCHASED OR RENTED		

b. If land and/or building are leased, attach copy of lease(s)

*Check if Attached, Appendix 32 ( )*

c. If facilities are not yet owned/leased, description of facilities needed for business, (i.e. # of square footage, etc.) *Check if Attached, Appendix 33 ( )*

**G. Indicate whether the applicant will utilize any facilities or locations in common with another person or company. Yes( ) No( )** If “Yes”, list such facilities and locations, their value (if owned) and percentage used by each occupant.

User 1 \_\_\_\_\_ User 2 \_\_\_\_\_  
 NAME NAME

## 5. FINANCIAL

### A. FINANCIAL INFORMATION

Please submit the following if applicable:

1. Applicant must obtain a Bank reference (s) letter, provide a list of all bank accounts and the names of all authorize signatures on the accounts.

*Check if Attached, Appendix 34 ( )*

1a. If capitalization is through individual or entities, please provide a financial institution letter indicating verification of source of investment/capitalization.

*Check if Attached, Appendix 35 ( )*

2. Certified copies of Profit and Loss statements and balance sheets for the past three (3) years; if entity (or similar prior entity) has been in operation prior to application. *Check if Attached, Appendix 36 ( )*

3. Projected income and expense statements for five (5) years which have been signed by principals. *(Use attached example format or equivalent. See page 14.)*

*Check if Attached, Appendix 37 ( )*

4. Beginning balance sheet must be signed by principals.

*Check if Attached, Appendix 38 ( )*

5. If applicant or a shareholder/partner/member owning more than 5% or more of applicant is a publicly traded entity; copies of the annual report of same.

*Check if Attached, Appendix 39 ( )*

6. If entity is a pass-through entity, provide for owners who are/were VI residents. Statement as to the manner in which the investment has been, or will be financed together with names and addresses of persons or companies providing the financing.

*Check if Attached, Appendix 40 ( )*

## 6. TAX INFORMATION

A. Letter from V.I. Bureau of Internal Revenue indicating status of tax obligations. (Not required for corporations existing less than one (1) year; if operations has not commenced) *Check if Attached, Appendix 41 ( )*

B. Copies of applicant entity Federal (IRS) or V.I. income tax returns for the past three (3) years. *Check if Attached, Appendix 42 ( )*

C. Copies of Federal (IRS) or V.I. income tax returns for the past three (3) years for beneficiary owners. *Check if Attached, Appendix 43 ( )*

## 7. ADDITIONAL INFORMATION

A. Applicant must obtain a letter from the V.I. Department of Planning and Natural Resources stating compliance with ecological, environmental and planning laws and regulations. *Check if Attached, Appendix 44 ( )*

B. If the property of facility adjoins beach or shoreline attach copy of easement or lease recorded with recorder of deeds with public easement provisions.

*Check if Attached, Appendix 45 ( )*

C. If applicant is approved, does applicant intend to conduct any business not eligible for benefits? Yes( ) No( ) If “yes”, attach explanation and the nature of such business. *Check if Attached, Appendix 46 ( )*

D. Please Attach your management training program plan.

*Check if Attached, Appendix 47 ( )*

E. Explain and give evidence of your educational assistance program

*Check if Attached, Appendix 48 ( )*

## 8. BACKGROUND INFORMATION

A. Indicate whether applicant, or any of its stockholders or partners have, or have had, any proprietary interest in any other enterprise which is or has been a beneficiary under the V.I. Economic Development Program. Please answer questions B-E for all applicant(s), entity partners, owners, directors or officers of corporation and beneficial owners. Yes( ) No( ) If “yes” explain below.

NAME	NAME OF BUSINESS	TYPE OF BUSINESS

B. Has any entity in which you, or your spouse, is/was a director, officer, partner or an owner of a 5% or greater interest ever had any license, permit, or certificate issued by a governmental agency in any jurisdiction denied, suspended, revoked, or subject to any conditions? Yes( ) No( ) If “Yes” please explain. *Check if Attached, Appendix 49 ( )*

C. Have you ever been arrested or charged with any crime or offense in any jurisdiction? Yes( ) No( ) If “yes” please explain. *Check if Attached, Appendix 50 ( )*

D. Have you ever been the subject of an investigation conducted by any governmental agency/organization, court, commission, committee, grand jury or investigatory body (local, state, county, provincial, federal, national, ect.) other than in response to a traffic summons? Yes( ) No( ) If “yes” please provide the name and address of court or other agency, nature of proceeding or investigation date, whether testimony given and if so what date, and approximate time period of investigation. *Check if Attached, Appendix 51 ( )*

E. Have any of the beneficial owners ever been adjudicated or filed a petition for any type of bankruptcy, insolvency or liquidation under any bankruptcy or insolvency law in any jurisdiction? *Check if Attached, Appendix 52 ( )*

## 9. EXTENSION, MODIFICATION AND TRANSFER APPLICANTS

**A. Provide clearance certificate from the EDC Compliance Unit.**

**B. Extension applicants. All extension applicants should provide the following:**

1. Certificate showing the liability of its previous business.

*Check if Attached, Appendix 53 ( )*

2. Indicate the specific benefits which applicant is seeking.

*Check if Attached, Appendix 54 ( )*

3. A certificate from the Commissioner of Labor stating the applicant is in compliance with all labor laws, codes and regulations.

*Check if Attached, Appendix 55 ( )*

4. A statement showing the percentage level, effective date and termination date of each type of benefit previously enjoyed by the applicant.

*Check if Attached, Appendix 56 ( )*

5. In the case of a hotel, timeshare, guesthouse, condo/hotels, boutique hotel, etc, a statement from the V.I. Bureau of Economic Research showing that the applicant is current in reporting the hotel, timeshare, guesthouse, condo/hotels, boutique hotel, etc. occupancy on a monthly and annual basis and visitor origin data on annual basis, for a two year period ending no more than five months prior to the date of the application. *Check if Attached, Appendix 57 ( )*

**C. Transfer applicants: In addition to the information required in items 1-9 above, transfer applications (as defined in section 719 title 29 VIC) shall contain the date on which the applicant wishes the effective date of the transfer of benefits.**

*Check if Attached, Appendix 58 ( )*

**D. Exempt support businesses: In addition to the information required in items 1-9 above, all exempt support business applicants shall provide a statement from the commissioner of insurance and copy of license to operate in the V.I. as an “exempt support business”. *Check if Attached, Appendix 59 ( )***

# APPENDIX 37

## Income & Expense Statements \*

### Five Year Projection\*\*

	Year 1	Year 2	Year 3	Year 4	Year 5	AVG 5 years
<b>REVENUES(Itemize):</b>						
<b>TOTAL REVENUE</b>						
Total Cost of Sales						
Gross Margin						
<b>OPERATING EXPENSES:</b>						
<b>LABOR COSTS(Full-time Employment)</b>						
Salaries and Wages						
Payroll Taxes						
<b>TOTAL LABOR COSTS</b>						
<b>LOCAL PURCHASE OF GOODS &amp; SERVICE</b>						
Utilities						
Raw Materials						
Freight Charges						
Insurance						
Other (Specify)						
<b>TOTAL LOCAL EXPENSES</b>						
<b>EXPENSES OTHER THAN LOCAL:</b>						
Raw Materials						
Advertising/Promotion						
Supplies						
Depreciation						
Other (Specify)						
<b>TOTAL NON-LOCAL EXPENSES</b>						
<b>TOTAL OPERATING EXPENSES</b>						
<b>NET PROFIT BEFORE TAXES</b>						

\*SAMPLE FORMAT \*\*APPLICATION WILL NOT BE PROCESSED WITHOUT THE REQUESTED INFORMATION

*Application must be filed with one (1) original and fourteen (14) bound copies.*

*File with the Director of Applications, Economic Development Commission #4 King Street, Fredericksted, St, Croix 00840.*



ST. CROIX 116 King Street, Frederiksted, VI 00840  
(340) 773-6499 FAX (340) 773-7701

ST. THOMAS 8000 Nisky Shopping Center, Suite 620, St. Thomas, VI 00802  
(340) 714-1700 FAX (340) 777-1103

www.USVIEDA.org

**CERTIFICATION OF TRUTH**

*(To be filled out by a duly authorized representative of the entity in support of the application for Virgin Islands Economic Development Commission ("VIEDC") tax incentive benefits.)*

Examples of authorized signatories: CORPORATION - an officer (President/Secretary/Treasurer or Chief Financial Officer) or a non-officer with written signatory authority; LLC – a Manager; PARTNERSHIP (General Partnership/LP/LLP/LLLP) – a General Partner, but not a Limited Partner

NAME OF VIEDC APPLICANT: \_\_\_\_\_

Please indicate whether the entity conducts or transacts business under a fictitious name (d/b/a).

Under penalties of perjury I, \_\_\_\_\_ (Print), hereby certify that I have examined this application and accompanying documents submitted for consideration before the VIEDC and to the best of my knowledge and belief, they are true, accurate and complete. If information submitted changes, I understand that I am obligated to inform the VIEDC.

SIGNATURE: \_\_\_\_\_ TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**ACKNOWLEDGMENT**

STATE OF \_\_\_\_\_ )

) SS:

COUNTY OR DISTRICT OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me the undersigned officer, personally appeared \_\_\_\_\_, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument, and acknowledged that he/she is authorized to execute same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_  
Notary Public  
Commission Expires:

The VIEDC reserves the right to request the entity’s organizational agreement, operating agreement and resolutions duly adopted to authorize and empower the herein named signatory to negotiate, enter into and execute, in the name and on behalf of the entity, any applications, agreements, documents, instruments, certificates and other commitments and obligations that he/she deems or believes to be advisable and in the best interest of the entity.

A photocopy, electronic, or similar copy of this Certification of Truth shall be considered as effective and valid as the original.





ST. CROIX 116 King Street, Frederiksted, VI 00840  
(340) 773-6499 FAX (340) 773-7701

ST. THOMAS 8000 Nisky Shopping Center, Suite 620, St. Thomas, VI 00802  
(340) 714-1700 FAX (340) 777-1103

www.USVIEDA.org

### RELEASE AUTHORIZATION

Please check **ONE** of these boxes:

I am an Entity. \_\_\_\_\_ / \_\_\_\_\_  
(Print Name of Entity) EIN

I am an Individual holding five percent (5%) or more ownership interest in the entity.  
\_\_\_\_\_  
(Print Name of Individual) / \_\_\_\_\_  
SSN

As the above-referenced individual or duly authorized representative of the entity, I hereby authorize the Virgin Islands Economic Development Authority ("VIEDA") to conduct a full background investigation.

I hereby authorize VIEDA or its designees to submit this Release Authorization ("Release") to all courts, probation offices, Selective Service Boards, employers, credit agencies, educational institutions, banks, financial and other institutions, and all governmental agencies or other entities -- federal, state and local, both foreign and domestic -- as may be required by VIEDA to perform background investigations for the purpose of processing applications for tax incentives administered through the Virgin Islands Economic Development Commission.

This Release shall supersede and countermand any prior authorization(s) to the contrary and shall remain in effect until such time as withdrawn in writing.

\_\_\_\_\_  
Signature Print Name Title

\_\_\_\_\_  
Date of Birth Place of Birth Telephone Number

\_\_\_\_\_  
Email address Current Physical Address (including City, State, Zip Code)

### ACKNOWLEDGMENT

STATE OF \_\_\_\_\_ )  
\_\_\_\_\_ )  
COUNTY OR DISTRICT OF \_\_\_\_\_ ) SS:

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me the undersigned officer, personally appeared \_\_\_\_\_, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument, and acknowledged that he/she is authorized to execute same for the purposes therein contained.

**IN WITNESS WHEREOF**, I hereunto set my hand and official seal.

\_\_\_\_\_  
Notary Public  
Commission Expires:

A photocopy, electronic, or similar copy of this Release shall be considered as effective and valid as the original.

### Tax Information Authorization

OMB No. 1545-1165  
**For IRS Use Only**  
 Received by:  
 Name \_\_\_\_\_  
 Telephone ( ) \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / / \_\_\_\_\_

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	<b>Social security number(s)</b> _____ _____ _____	<b>Employer identification number</b> _____ _____
	Daytime telephone number ( ) _____	Plan number (if applicable) _____

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ▶

- 5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):
- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶
  - b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶   
 To revoke this tax information authorization, see the instructions on page 4.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

- ▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**
- ▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature	Date	Signature	Date
-----------	------	-----------	------

Print Name	Title (if applicable)	Print Name	Title (if applicable)
------------	-----------------------	------------	-----------------------

<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature
------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

### When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

### Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

\*These numbers may change without notice.

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.



## Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart* on page 2. Exceptions are listed below.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Your representative may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to [www.irs.gov](http://www.irs.gov). Under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

## Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart* on page 2. The copy of the tax information authorization must have a current signature and date of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized appointee whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matters, years, or periods. If the appointee is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

## Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

## Partnership Items

Sections 6221-6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

## Representative Address Change

If the representative's address has changed, a new Form 8821 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 8821 was filed.

## Specific Instructions

### Line 1. Taxpayer Information

**Individuals.** Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

**Corporations, partnerships, or associations.** Enter the name, EIN, and business address.

**Employee plan or exempt organization.** Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

**Trust.** Enter the name, title, and address of the trustee, and the name and EIN of the trust.

**Estate.** Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

### Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

### Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005-3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

**Note.** If the taxpayer is subject to penalties related to an individual retirement account (IRA) account (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

## Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

## Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

## Line 7. Signature of Taxpayer(s)

**Individuals.** You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

**Corporations.** Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

**Partnerships.** Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items* on page 3.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart* on page 2.

The Economic Development Commission is not a tax advisor. We encourage applicants to seek advice from a tax attorney and/or Certified Public Accountant concerning your tax obligations under the Internal Revenue Code or other taxing entity. Applicants and/or recipients of U.S. Virgin Islands Economic Development Commission benefits must be cognizant and observant of the statutory and regulatory Federal and local provisions concerning the limitations on the reduction of USVI income tax(es). Please refer to Sections 932, 934 and 937 of the Internal Revenue Code.



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