

BUREAU OF INTERNAL REVENUE
FISCAL YEAR 2026
DECEMBER MONTHLY COLLECTION REPORT

		St. Thomas			St. John			St. Croix			Total of All Islands							
		Collection	Collection	Cummulative	Collection	Collection	Cummulative	Collection	Collection	Cummulative	Collection	Collection	Collection		Cummulative	Cummulative	Cummulative	
		FY 2025	FY 2026	FY 2026	FY 2025	FY 2026	FY 2026	FY 2025	FY 2026	FY 2026	FY 2025	FY 2026	FY 2025 & FY 2026	%	FY 2025	FY 2026	FY 2025 & FY 2026	%
Class of Tax		Dec-24	Dec-25	Dec-25	Dec-24	Dec-25	Dec-25	Dec-24	Dec-25	Dec-25	Dec-24	Dec-25	Difference	INC/DEC	Dec-24	Dec-25	Difference	INC/DEC
Individual Income	Individual Income	\$ 820,336.56	\$ 987,816.36	\$ 12,777,074.62	\$ 37,224.14	\$ 12,748.75	\$ 812,386.42	\$ 1,196,298.19	\$ 396,909.18	\$ 7,799,990.04	\$ 2,053,858.89	\$ 1,397,474.27	\$ (656,384.62)	-32%	\$ 18,742,967.58	\$ 21,389,451.08	\$ 2,646,483.50	14%
	Estimated Tax	\$ 1,361,493.00	\$ 1,448,700.50	\$ 4,138,806.50	\$ 64,783.00	\$ 233,840.00	\$ 366,690.00	\$ 1,126,944.00	\$ 339,835.00	\$ 1,059,918.24	\$ 2,553,220.00	\$ 2,022,375.50	\$ (530,844.50)	-21%	\$ 6,352,383.26	\$ 5,565,414.74	\$ (786,968.52)	-12%
	Withholding Tax	\$ 13,110,170.73	\$ 16,598,859.41	\$ 39,483,440.17	\$ 335,842.31	\$ 524,680.66	\$ 1,605,579.93	\$ 5,533,603.42	\$ 2,728,765.18	\$ 6,457,292.91	\$ 18,979,616.46	\$ 19,852,305.25	\$ 872,688.79	5%	\$ 49,626,311.47	\$ 47,546,313.01	\$ (2,079,998.46)	-4%
	Individual Extension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 26,129.00	\$ -	\$ (26,129.00)	0%
	Military (Riemo)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
	Individual Income Tax Sub-Total	\$ 15,292,000.29	\$ 19,035,376.27	\$ 56,399,321.29	\$ 437,849.45	\$ 771,269.41	\$ 2,784,656.35	\$ 7,856,845.61	\$ 3,465,509.34	\$ 15,317,201.19	\$ 23,586,695.35	\$ 23,272,155.02	\$ (314,540.33)	-1%	\$ 74,747,791.31	\$ 74,501,178.83	\$ (246,612.48)	0%
	Corporate Income	\$ 164,392.96	\$ 593,368.93	\$ 7,399,033.67	\$ -	\$ -	\$ 41,333.00	\$ 14,589.32	\$ 117,358.32	\$ 203,878.82	\$ 178,982.28	\$ 710,727.25	\$ 531,744.97	297%	\$ 4,262,277.24	\$ 7,644,245.39	\$ 3,381,968.15	79%
	Corporate Estimated	\$ 1,532,007.31	\$ 2,816,307.00	\$ 3,246,430.00	\$ 26,898.00	\$ 15,377.00	\$ 19,905.00	\$ 2,712,213.00	\$ 4,662,385.00	\$ 4,720,138.00	\$ 4,271,118.31	\$ 7,494,069.00	\$ 3,222,950.69	75%	\$ 5,358,946.31	\$ 7,986,473.00	\$ 2,627,526.69	49%
	Corporate Extension	\$ 80,000.00	\$ 15,025.00	\$ 15,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00	\$ 15,025.00	\$ (64,975.00)	0%	\$ 89,150.00	\$ 15,050.00	\$ (74,100.00)	-83%
	Corporate Income Tax Sub-Total	\$ 1,776,400.27	\$ 3,424,700.93	\$ 10,660,513.67	\$ 26,898.00	\$ 15,377.00	\$ 61,238.00	\$ 2,726,802.32	\$ 4,779,743.32	\$ 4,924,016.82	\$ 4,530,100.59	\$ 8,219,821.25	\$ 3,689,720.66	81%	\$ 9,710,373.55	\$ 15,645,768.39	\$ 5,935,394.84	61%
Total Income Taxes		\$ 17,068,400.56	\$ 22,460,077.20	\$ 67,059,834.86	\$ 464,747.45	\$ 786,646.41	\$ 2,845,894.35	\$ 10,583,647.93	\$ 8,245,252.66	\$ 20,241,218.01	\$ 28,116,795.94	\$ 31,491,976.27	\$ 3,375,180.33	12%	\$ 84,458,164.86	\$ 90,146,947.22	\$ 5,688,782.36	7%
Gross Receipts Tax*		\$ 11,732,301.73	\$ 14,611,178.91	\$ 35,939,389.31	\$ 793,161.22	\$ 652,662.72	\$ 1,903,814.58	\$ 5,670,416.61	\$ 4,838,563.88	\$ 14,136,915.07	\$ 18,195,879.56	\$ 20,102,405.51	\$ 1,906,525.95	10%	\$ 50,298,752.45	\$ 51,980,119.96	\$ 1,681,367.51	3%
Excise Tax		\$ 2,705,190.54	\$ 2,377,775.33	\$ 7,973,607.39	\$ -	\$ 9.00	\$ 40.00	\$ 320,945.42	\$ 285,676.10	\$ 951,034.02	\$ 3,027,135.96	\$ 2,663,460.43	\$ (363,675.53)	-12%	\$ 9,228,594.30	\$ 8,924,681.41	\$ (303,912.89)	-3%
Entertainment Tax		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
Franchise Fee		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 154,857.29	\$ -	\$ (154,857.29)	0%
Miscellaneous, Photo Copy, Etc.		\$ 1,944.00	\$ 2,022.00	\$ 7,374.00	\$ -	\$ -	\$ -	\$ 767.00	\$ 298.00	\$ 1,639.00	\$ 2,711.00	\$ 2,320.00	\$ (391.00)	-14%	\$ 10,287.10	\$ 9,013.00	\$ (1,274.10)	-12%
Environmental Infrastructure Impact Fee 85%		\$ 427,018.75	\$ 531,152.25	\$ 1,077,511.59	\$ -	\$ -	\$ -	\$ 631.50	\$ 595.00	\$ 1,041.25	\$ 427,656.25	\$ 531,747.25	\$ 104,091.00	24%	\$ 941,438.75	\$ 1,078,552.84	\$ 137,114.09	15%
Total Other General Fund Taxes		\$ 14,867,455.02	\$ 17,522,128.49	\$ 44,997,882.29	\$ 793,161.22	\$ 652,671.72	\$ 1,903,854.58	\$ 5,992,766.53	\$ 5,125,132.98	\$ 15,090,630.34	\$ 21,653,382.77	\$ 23,299,833.19	\$ 1,646,550.42	8%	\$ 60,633,929.89	\$ 61,992,367.21	\$ 1,358,437.32	2%
Total General Fund Revenue		\$ 31,935,855.58	\$ 39,982,205.69	\$ 112,057,717.15	\$ 1,257,908.67	\$ 1,439,318.13	\$ 4,749,748.93	\$ 16,576,414.46	\$ 13,370,385.64	\$ 35,331,848.35	\$ 49,770,178.71	\$ 54,791,909.46	\$ 5,021,730.75	10%	\$ 145,092,094.75	\$ 152,139,314.43	\$ 7,047,219.68	5%
Special Funds																		
Fuel Tax (Transportation Fund/WAPA Instructure)***		\$ 325,642.81	\$ 263,257.46	\$ 843,409.96	\$ -	\$ 5,259.10	\$ 5,259.10	\$ 33,783.12	\$ 28,770.00	\$ 67,810.40	\$ 359,425.93	\$ 297,286.56	\$ (62,139.37)	-17%	\$ 955,796.63	\$ 916,479.46	\$ (39,317.17)	-4%
Highway Users' Tax (Transportation Fund)		\$ 322,871.62	\$ 294,005.60	\$ 666,955.72	\$ 9,961.44	\$ 18,896.32	\$ 40,223.84	\$ 165,362.28	\$ 226,617.97	\$ 462,077.65	\$ 498,195.34	\$ 539,319.89	\$ 41,124.55	8%	\$ 1,148,841.30	\$ 1,189,257.21	\$ 40,415.91	4%
Hotel Room Tax		\$ 2,255,062.99	\$ 2,619,762.33	\$ 4,765,325.21	\$ 81,485.70	\$ 79,032.98	\$ 159,528.69	\$ 281,285.24	\$ 314,969.43	\$ 810,198.15	\$ 2,617,814.02	\$ 3,013,764.74	\$ 395,950.72	15%	\$ 5,162,139.56	\$ 5,735,049.25	\$ 572,909.69	11%
Non-Hotel Room Tax		\$ 443,329.81	\$ 617,054.45	\$ 1,222,355.77	\$ 234,687.97	\$ 353,178.30	\$ 524,510.86	\$ 31,598.61	\$ 40,977.98	\$ 121,572.88	\$ 709,616.39	\$ 1,011,210.73	\$ 301,594.34	43%	\$ 1,798,481.84	\$ 1,837,942.14	\$ 39,460.30	2%
Environmental Infrastructure Impact Fee 15%		\$ 75,356.25	\$ 93,732.75	\$ 190,149.10	\$ -	\$ -	\$ -	\$ 112.50	\$ 105.00	\$ 183.75	\$ 75,468.75	\$ 93,837.75	\$ 18,369.00	24%	\$ 166,136.25	\$ 190,332.85	\$ 24,196.60	15%
Gross Casino (Casino Revenue Fund)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,705.18	\$ 175,159.88	\$ 504,224.77	\$ 94,705.18	\$ 175,159.88	\$ 80,454.70	85%	\$ 446,504.35	\$ 504,224.77	\$ 57,720.42	13%
Racino		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
Lonesome Dove Fund		\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ (200,000.00)	0%	\$ 575,000.00	\$ -	\$ (575,000.00)	0%
Arbitration Deposit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
Production Tax		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
Vehicle Rental Surcharge (VI Education Initiative Fund)		\$ 156,103.75	\$ 238,112.50	\$ 383,441.75	\$ 27,881.25	\$ 36,821.00	\$ 60,616.45	\$ 66,010.50	\$ 85,170.00	\$ 184,405.00	\$ 249,995.50	\$ 360,103.50	\$ 110,108.00	44%	\$ 548,045.69	\$ 628,463.20	\$ 80,417.51	15%
Investment Alternative Tax		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,786.62	\$ -	\$ -	\$ -	0%	\$ 32,075.87	\$ 31,786.62	\$ (289.25)	0%
Total Special Funds Revenue		\$ 3,778,367.23	\$ 4,125,925.09	\$ 8,071,637.61	\$ 353,996.45	\$ 492,987.70	\$ 790,135.14	\$ 672,857.43	\$ 871,770.26	\$ 2,202,259.22	\$ 4,805,221.11	\$ 5,490,683.05	\$ 685,461.94	14%	\$ 10,833,021.49	\$ 11,033,534.50	\$ 200,513.01	2%
TOTAL MONTHLY REVENUE COLLECTIONS		\$ 35,714,222.81	\$ 44,108,130.78	\$ 120,129,354.66	\$ 1,611,905.12	\$ 1,932,305.83	\$ 5,539,884.07	\$ 17,249,271.89	\$ 14,242,155.90	\$ 37,534,107.57	\$ 54,575,399.82	\$ 60,282,592.51	\$ 5,707,192.69	10%	\$ 155,925,116.24	\$ 163,172,848.93	\$ 7,247,732.69	5%