

**State of Vermont
Department of Taxes**

**2013-2014
BIENNIAL REPORT**

Tax Years 2012-2013

**Submitted by the Commissioner of Taxes
as required by 32 V.S.A. § 3101(b)**

November 1, 2015



Pub. RP-1094

To the General Assembly of the State of Vermont

I am excited about presenting this biennial report of the Vermont Department of Taxes for 2013-2014. Our modernization efforts over the past two to three years have been extensive and we are observing many gains. As we add more tax types to our VTax integrated tax system, we will continue the progress we are making in four critical areas. I think you will appreciate reading about the breadth of our achievements, as a few highlights of our work here suggest.

1. Processing Taxes More Efficiently

We have streamlined many tax forms and made operational some easy-to-use online resources for filing, paying, and viewing tax accounts. Corporate and business income taxes are now able to be filed and processed electronically. Our computer servers have been upgraded to increase needed capacity.

2. Improving Communications with Taxpayers

Our facts sheets, email updates, and website materials are helping taxpayers stay up-to-date on changes to forms and taxes. We have developed many materials specifically for businesses and tax practitioners. The Vermont Tax Advisory Board and the Tax Technical Working Group have been meeting regularly and provide context and a sounding board for many of our projects.

3. Capturing Currently Unreported Taxes to Close the "Tax Gap"

Our new data warehouse integrates information from many sources and discovers instances where taxpayers need to pay their taxes. Our campaign for businesses to voluntarily disclose use tax owed, Know What You Owe, and the Top 100 lists of delinquent taxpayers are also bringing in revenue owed to the state.

4. Attracting and Developing the Best Possible Workforce

Our staff is benefiting from many training, cross training, and team building opportunities. More than half the positions in the Department have been reviewed for reclassification. This reflects our commitment to meeting the changing demands of our modernization efforts.

I am proud of the dedication of our staff and look forward to continued success in these and future endeavors.

Respectfully submitted,



Mary N. Peterson, Commissioner
Vermont Department of Taxes

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Commissioners of the Vermont Department of Taxes

Mission

W. P. Dillingham	1882-1888
J. L. Martin	1888-1890
P. K. Gleed	1890-1892
J. L. Martin	1892-1894
D. J. Foster	1894-1898
D. H. Lewis	1898-1900
J. E. Cushman	1900-1913
Charles A. Plumley	1913-1919
John M. Avery	1919-1920
Melvin G. Morse	1920-1921
Fred B. Thomas	1921-1925
Paul A. Chase	1925-1925
Erwin M. Harvey	1925-1945
George H. Amidon	1945-1949
Leonard W. Morrison	1949-1958
Austin B. Noble	1958-1961
Charles T. Shea	1961-1965
Gerald S. Witherspoon	1965-1969
Lawrence A. Wright	1969-1971
Edward Bartlett	1971-1972
Robert Lathrop	1972-1977
R. Paul Wickes	1977-1978
Harriet A. King	1978-1981
Elaine K. Hoiska	1981-1984
Norris Hoyt	1984-1991
Joyce H. Errecart	1991-1994
Betsy Anderson	1994-1995
Edward W. Haase	1996-1998
Sean P. Campbell	1999-2000
Janet Ancel	2000-2003
Richard Mallary	2003-2003
Tom Pelham	2003-2009
Richard Westman	2009-2010
Mary Peterson	2011-

The mission of the Vermont Department of Taxes is to collect the proper amount of tax revenue in a timely and efficient manner to pay for the goods and services people receive from State government.

Key Personnel as of December 31, 2014

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

For more information, revenue reports, and
previously published biennial reports:
www.tax.vermont.gov

Administration

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Gregg Mousley, Deputy Commissioner of
Taxes
Aaron Kaigle, Special Assistant to the
Commissioner of Taxes
Devon Green, Special Counsel for Tax
Legislation
Val Rickert, Assistant Deputy
Commissioner

Legal

Molly Bachman, General Counsel

Policy, Outreach, and Legislative Affairs

Candace Morgan, Director

Property Valuation and Review

Jim Knapp, Director
Michelle Wilson, Operations Chief

Compliance

Frank Partsch, Director
James Whitehouse, Assistant Director

Tax Information Systems

Tom Buonomo, Director

Revenue Accounting and Returns Processing

Alexa Lewis, Finance Director

Taxpayer Services

Sharon Asay, Director

VTax Project

Douglas Farnham, Director

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Vermont Department of Taxes
133 State Street, Montpelier, VT 05633-1401

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Phone: (802) 828-2865
Fax: (802) 828-2720
E-mail: indincome@state.vt.us

Vermont Department of Taxes
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Property Valuation and Review Division

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Vermont Department of Taxes
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Compliance Division

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PO Box 429, Montpelier, VT 05601-0429

Biennial Report, 2013-2014

Evaluation of the 2012-2014 Strategic Plan for Tax Years 2011, 2012, and 2013

The Biennial Report for Vermont Department of Taxes, 2013-2014 is correlated to the Department's strategic plan. An evaluation of the Strategic Plan for 2012-2014 summarizes most of the activities and achievements of the Department during that period.

The Department implemented most of the strategies of its 2012-2014 Strategic Plan. There were many noteworthy successes, including some that had not been anticipated when the plan was created and others that addressed goals of the Agency of Administration's Strategic Plan. The planning process also revealed a few areas where improvements are needed, as not all of the Department's measured objectives were achieved. This document offers a summary evaluation of the successes and challenges of meeting each of the four goals of the three-year planning period as well as some additional achievements.

Goal 1. Process Taxes More Efficiently

The purpose of the first goal of processing taxes more efficiently was to accomplish the following objectives:

- Reduce paper transactions
- Reduce manual data entry
- Increase convenience to taxpayers
- Increase turnaround speeds
- Decrease errors

This goal also conforms to the following goals of the Agency of Administration's Strategic Plan:

- Goal 4.1.7 Technology throughout state government will show measurable business value for all significant investment
- Goal 4.2.6 Reduce paper transactions and manual data entry...
- Goal 4.6.1 Enhance the level of service we provide to our customers...
- Goal 4.6.5 Establish and implement information technology systems and practices to support great effectiveness to serve internal and external customers

Evaluation of the Five Strategies for Goal 1

Achievements of performance measures for the five strategies for communicating with taxpayers during the 2012-2014 planning period were overall successful, as shown in the evaluation of each one presented below.

Strategy 1A. Optimize current operations in the ETM system

Much progress was made in the planning period toward optimizing current operations. Some progress in improving continuing operations was made in the existing Enterprise Tax Management (ETM) system. However, the ETM system ultimately proved to be limited. The expectation in 2011 when the plan was developed was that the ETM system would be able to provide integration of the state's tax types. However, ineffective performance and research into other systems led the Department to find an alternative to the ETM system. During 2012-2013, the Department learned about GenTax[®], an integrated tax processing software system, and negotiated a contract with the developer of the software, Fast Enterprises, LLC (FAST), in January of 2014. By the end of 2014, corporate and business income taxes were able to be processed in the GenTax system, known as VTax in Vermont, and the Modernized e-File (MeF) filing option also became available for these taxes.

The next few sections describe the progress made toward optimizing operations by each tax type involved.

Corporate and Business Taxes

One of the improvements made in the existing ETM system was to upgrade its infrastructure, enabling the Department to exceed at least one performance measure. The performance measure of reducing processing time of business and corporate income tax returns by 10 percent was exceeded per the table below.

Percent of Returns Processed in 30 Days or Less, 2011 and 2014

Tax Type	Percent by Year	
	2011	2014
Corporate Income (CO-411)	12	44
Business Income (BI-471)	3	20

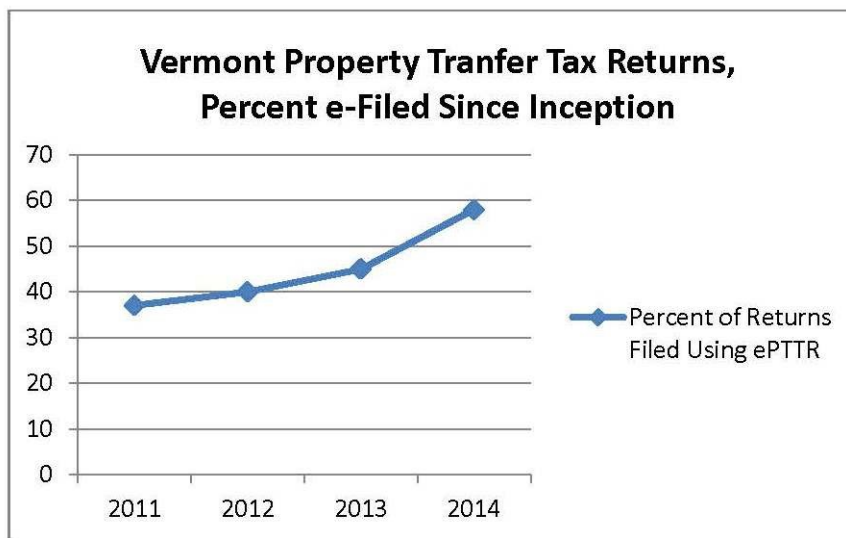
Property Transfer Tax Returns (ePTTR)

An electronic filing system for submitting property transfer tax returns and payment vouchers, known as ePTTR, was launched in 2011. User-friendly features of the system include an ACH debit payment option (e-check), saving and sharing files via encryption, access to the process by all parties in real time, and reduced use of paper copying and storage, ink, and time. A training area with tutorials was provided on the Department website.

Efforts that facilitated use of ePTTR by landowners, attorneys, and town clerks were initiated for property transfer tax returns in 2013 and included the following legislative changes:

- The end of the requirement that handwritten signatures be made by the buyer and seller
- The end of the requirement that information relating to Local and State Permits and Act 250 Certificates must be certified and disclosed
- The requirement that people must place an order to receive paper copies of a new property transfer instruction booklet

The performance measure of reaching 70 percent of returns filed electronically by the second year (2012) of operations was not the intended measure for this plan. The 70 percent figure was intended as a benchmark for considering *when to mandate electronic filing* of transfer tax returns. It was never a goal for a particular year. The intermediate goals that were set were 10 percent for 2011 and 50 percent by 2013. By 2014, the percent of returns filed via ePTTR had increased to nearly 60 percent as shown in the table below. The increasing percent of electronic filings reflects many favorable changes that have been made to ePTTR.



Collections

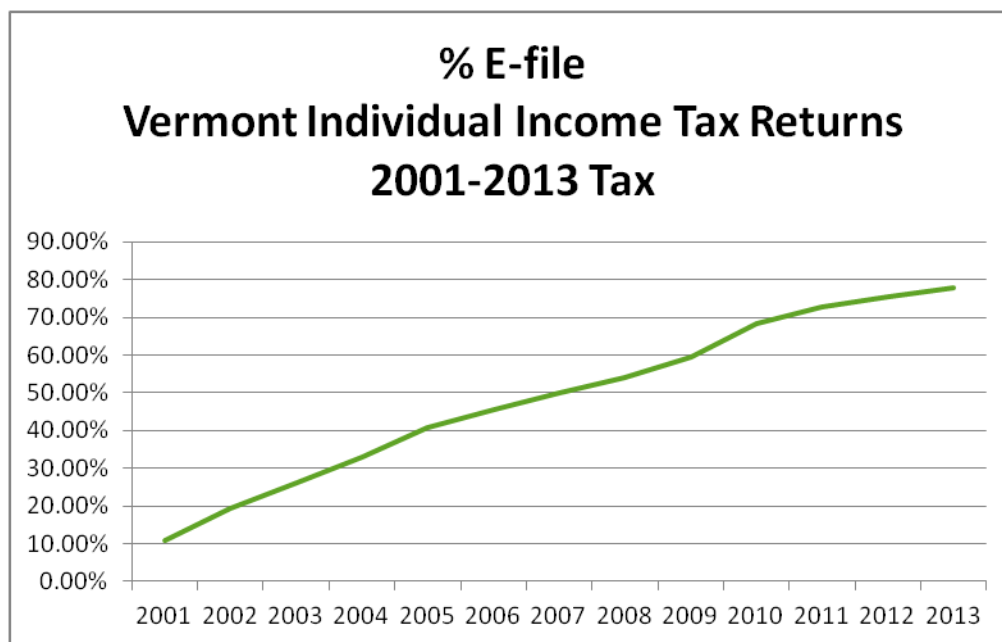
An electronic system for collections was developed during the planning period. Because it became available only for corporate and business income taxes during this planning period, it was partially operational. All collections activities will be implemented in the VTax system as they go “live” by tax type over the years 2015-2017.

Strategy 1B. Move additional operations to VTax (Misc. Taxes, Trust Taxes, Personal (Individual) Income Tax, and School Tax)—[and not into the ETM system]

Per the explanation given in Strategy 1A above, these taxes are to be moved into VTax, and not into the ETM system, during the next planning period. However, significant progress was made during the 2012-2014 planning period (tax years 2011-2013) with regard to the following performance measures related to the filing of the Individual Income Tax returns:

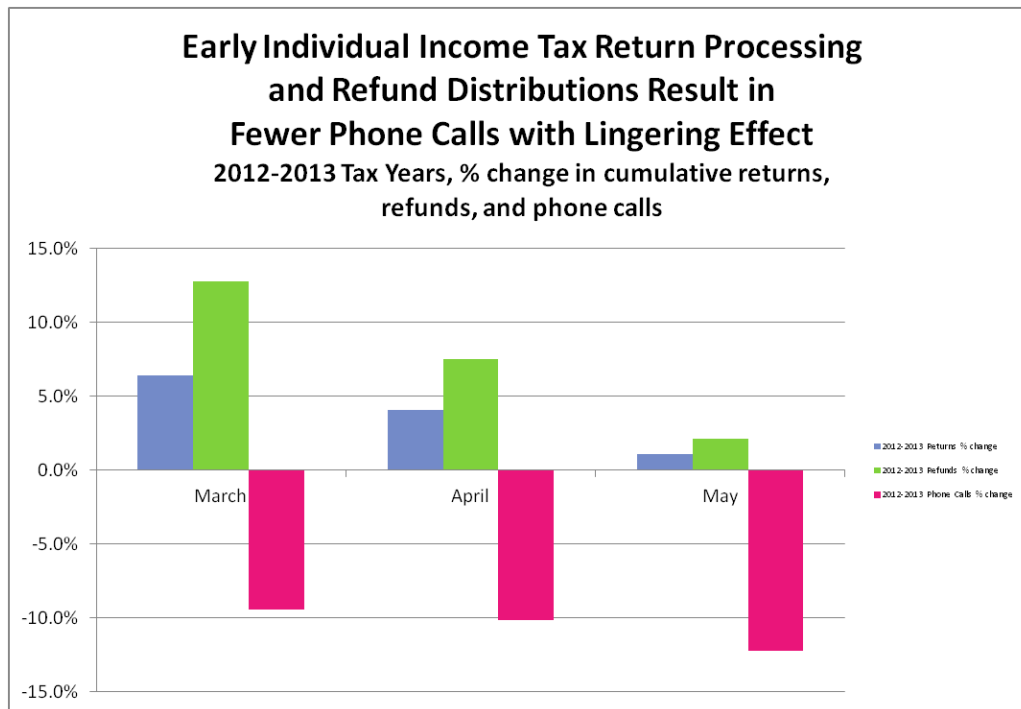
- Increased percentage of electronic filing
- Increased use of forms from the website
- Decreased telephone calls due to processing change that was instituted
- Decrease in printing and mailing of booklets resulting in substantial cost savings

The Department met its performance measure to increase online filings of Individual Income Tax Returns by 10 percent during the planning period. The following graph illustrates the increase in the percent of returns filed electronically from 2001 to 2013. For 2010 through 2013, the percent rose from 68 percent to 78 percent.



The next graph illustrates the performance measure related to the increase in use of forms available from the Department's website versus the decrease in paper forms from the tax booklet for filing the Individual Income Tax returns. These numbers are available for the plan years 2013-2014, relating to tax years 2012 and 2013. Factors that contributed to the increased use of forms from the website include:

- Ending the practice of automatically mailing printed booklets to taxpayers in 2012 for tax year 2011
- No longer making booklets available at libraries, post offices, and town offices in 2014 for tax year 2013



A third performance measure indicates the positive effects of a processing change for Individual Income Tax returns that was instituted in 2014 (for tax year 2013) and comparing it to figures for the year before the change. Staff efforts were shifted so that processing returns and distributing refunds could be handled more quickly, earlier in the process. This resulted in fewer telephone inquiries in the high volume filing months, March-May of 2014, as compared to 2013. The performance measure to reduce monthly call volumes by 2 percent was exceeded during these months of 2014 to about a 12 percent reduction compared with the previous year.

Strategy 1C. Create online filing opportunities for every tax

In addition to the online filing opportunities described in strategies A (ePTTR) and E (e-Current Use) for this goal, the Department exceeded its performance measure which was to increase by one the number of tax types available for electronic filing. The list below indicates many of the online filing and paying opportunities, enhancements, and incentives for Vermont taxes that were implemented during the planning period.

- For tax year 2012, letters were sent to employers to encourage use of the electronic VTW2efile enhancement that were made by working with the Vermont Information Consortium (VIC)
- For tax year 2013, updated 1099s became available to combine federal and state filing
- Starting in 2012, for tax year 2011, the update of the IRS/state Modernized e-File program (MeF) provided access to supporting federal documentation for Vermont Individual Income Tax Returns which previously required correspondence with taxpayers to obtain
- MeF filing for corporate and business income tax returns was set up by December 2014, to be operational for the 2015 tax filing season
- Direct electronic filing of some types of Vermont corporate and business income tax returns also was set up by December 2014 via the myVTax portal on the Department's website--to be fully operational in 2015
- The ACH debit payment option became available in VTPay in January 2014, enabling many taxpayers, included those making estimated payments, to avoid credit card fees for processing their payments
- Starting in the fall of 2014, people who registered their business by using the Vermont Secretary of State's online portal were able to connect directly to the Tax Department's online service for creating a business tax account

Strategy 1D. Online creation of a Consolidated Business Registration Portal

The online option for creating a tax account when registering a business with the Secretary of State's office went live November 18, 2014. This effort required considerable coordination with other units, including the state's Department of Information and Innovation (DII), the Vermont Information Consortium (VIC), the Deputy Secretary of Administration, the Commissioner of the Department of Labor, and the Secretary of State.

The new online registration mirrors the new business tax account application, BR-400 (replacing the S-1), which was launched at the same time.

Strategy 1E. Create online application for Current Use; digitize those records and processing

The electronic filing, processing, and storage system for Current Use applications, eCuse, was designed during the 2012-2014 planning period. To develop and implement eCuse, the

Department's Division of Property Valuation and Review collaborated to develop the software with the Department's Division of Tax Information Systems and VIC. It is a comprehensive online workflow service for landowners to apply and enroll their property in the Department's successful Current Use Tax program. The eCuse software features custom made services which empower landowners, foresters, listers, and town clerks to input and track important information about land parcels. Benefits to users include convenience, ease of use, clear and attractive navigation, enhanced functionality, and upgraded security features. The system reduces the Department's need to handle paper applications and related documentation, cash, and checks. It also provides streamlined communications among all parties involved.

Towards the end of 2014, the Department started using the new eCuse system internally. Applications were entered into the system and reviewed by staff in the Division of Property Valuation and Review, as well as by the state's County Foresters. Tasks for the next planning period include bringing into full operation the portals for town officials, landowners, and other stakeholders including consulting foresters.

Additional Achievements Supporting Goal 1

During the summer of 2014, the Department replaced all its servers and upgraded to newer virtual servers. This change not only improved the processing capacity of the Department, but it also brought the department's data center into compliance with the standards of the state's Department of Information and Innovation (DII), making future adjustments much easier to accomplish.

VTax was created with the help of staff from the contractor FAST Enterprises, LLC but also with a huge effort by Department staff to manage existing workloads while testing the modules of VTax. No additional staffing or funding appropriation was requested in order to initiate the VTax project.

Significant effort was made during the implementation of VTax to streamline and improve the business rules and validations. This resulted in a 55 percent reduction, over 17,000 tax returns, of the corporate and business income worklist.

In calendar year 2012 (starting tax year 2011), the Department began offering forms on the website in a more convenient format: fillable PDF. This option allowed taxpayers to complete their forms online, instead of needing to handwrite their information. The Homestead Declaration, Renter Rebate, and certain tax schedules were made available in 2014 for tax year 2013, while the Landlord Certificate became available in PDF in 2014 for the first time.

Goal 2. Improve Communication with Taxpayers

The purpose of the second goal to improve communication with taxpayers was to accomplish the following objectives:

- Provide up-to-date, relevant, and consistent information
- Provide information in the most readily accessible formats
- Better educate the taxpayer
- Improve efficiency of communications

This goal also conforms to the following goals of the Agency of Administration's Strategic Plan:

- Goal 4.6.1 Continually enhance the level of service we provide to our customers, and expand outreach to those we serve
- Goal 4.6.4 Provide up-to-date, relevant, and consistent information in most readily accessible formats in order to educate the taxpayer better and more efficiently
- Goal 4.6.6 Communicate effectively within state government and to our customers, including the use of plain English
- Goal 4.6.7 Improve the state's website for accessibility and user-friendliness

Evaluation of the Five Strategies for Goal 2 and Additional Achievements

The achievements of performance measures for the strategies of communicating with taxpayers during the 2012-2014 planning period ranged from progress being made to far exceeding the mark. For an explanation of the measurable outcome to reduce monthly call volumes by 2 percent, refer to the discussion in Goal 1, Section B. Additional achievements are noted after the evaluations of the strategies.

With respect to serving the many different constituents of the Department, the Division of Policy, Outreach, and Legislative Affairs (POLA) was created during this planning period.

- For legislative constituents and other governmental entities, two economic analysts and three legislative policy analysts were able to conduct research, and in some instances model, the effects of potential policies and deliver results in a timely manner
- A big increase in outreach by the Department was made possible by three education specialists on staff for most of the planning period

Strategy 2A. Design a new website

The measurable outcome related to the website was to increase monthly hits on the website by 20 percent over the count from September 2011. The measuring tool the Department used was too general to provide useful information. The Department will launch a completely overhauled website in 2015. The new website will have significantly improved analytics that will track website usage in a meaningful way.

Although a new Department website was not operational by the end of the planning period, much of the design work was completed by the end of 2014. A portion of staff efforts (.5 FTE) was shifted for part of 2014 to enable an evaluation of the contents of the existing website and focus on a new design. In addition, the delay of the website launch was due to the need for the new website's appearance and functioning to be compatible with the following related website projects underway in 2014:

- Revisions to the state's website template
- Development of the website portal myVTax

While a new website was being planned and developed, various content and functional improvements were made to the existing website during 2012-2014 as follows:

- Launch of a webpage for fact sheets, organized by stakeholder interest
- Launch of the Individual Income Tax Resource Area, with links to the tax forms and instructions
- Announcements of new fact sheets and other activities on the website as they occurred
- Updating of existing pages on an as-needed basis

Strategy 2B. Initiate review and rewrite of all system-generated and regular communications to taxpayers

A coordinator from the Division of Policy, Outreach and Legislative Affairs managed the correspondence review and rewrite process by working with subject matter experts in Taxpayers Services and Compliance divisions. The intent was to ensure that all communications met the following goals: 1) transparency—provide sufficient and clear information so taxpayers understand the actions taken by the Vermont Department of Taxes and the required taxpayer response; 2) plain language—use everyday vocabulary and syntax that is simple and clear; and 3) compatibility with the VTax system—develop a consistent look and feel for letters and statements of account.

The review and rewrite of system-generated communications began in the summer of 2014 in conjunction with the implementation of the VTax system. An inventory of correspondence for the first tax type to be implemented was done by the fall of 2014. Communications associated with corporate and business income taxes, including collections and audit functions, were reviewed,

revised, tested, and finalized by the Phase 1 implementation of VTax in December 2014. Communications for other tax types will undergo the same process over the next three years along with establishment of a two-year review cycle.

Strategy 2C. Identify opportunities to disseminate tax information in publications

The formation of the Division of Policy, Outreach, and Legislative Affairs (POLA) resulted in three staff members dedicated to outreach efforts for the Department from the summer of 2012 through the end of 2014. Vermont tax information was distributed to tens of thousands of taxpayers, individuals as well as a wide variety of businesses, organizations, and governmental agencies, via written and electronic publications including the following:

- Contributed articles for MyFinance Magazine, quarterly for individuals
- VTax Connect, quarterly e-news sent to subscribing tax practitioners
- State Taxes for Vermont Businesses in Small Business Resource Magazine, published annually by the U.S. and Vermont Small Business Administration
- E-newsletters include the following:
 - ◊ Vermont Chamber of Commerce's four e-newsletters: Legislative Update, Horizons, Tips and Gratuities, and Commerce Connection, articles sent periodically to specific industries
 - ◊ AgriView, published by the Vermont Agency of Agriculture
 - ◊ NOFA Notes, Northeast Organic Farming Association
 - ◊ News and Views, Associated Industries of Vermont
 - ◊ Vermont Property Owners Report
 - ◊ Vermont Tax Department e-mail updates to subscribing businesses and individuals
- Informal e-mails by organizations to their members including five tax practitioners associations, Vermont Fuel Dealers Association, Vermont Retailers and Grocers Association, Vermont Businesses for Social Responsibility, Vermont Small Business Development Corporation, Vermont Municipal Clerks and Treasurers Association, Vermont Community Foundation, Common Good Vermont, Vermont Bar Association, Vermont Paralegal Association, Vermont Association of Hospitals and Health Systems, Vermont Grocers Association, Vermont Office of Veterans Affairs, and many others

Other methods of disseminating Vermont tax information included:

- Press releases
- Improved availability of materials on the Department's website (especially dozens of fact sheets)
- Communications sent and options to respond via social media (Facebook and Twitter)
- Letters sent by mail

Strategy 2D. Identify opportunities to meet with stakeholder organizations

The Department exceeded the measurable outcome of increasing presentations to five business associations as follows:

- 2012: the Department had a presence at eight business events (three months)
- 2013: the Department had a presence at 19 business events
- 2014: the Department had a presence at 6 business events

Factors that determine whether the Department will present at business events include:

- Passing of new legislation that needs to be explained
- Financial expense of booth and staff travel time
- Evaluation of each event in terms of its effectiveness

The Department had a presence at many meetings of tax practitioner organizations as follows:

- One in the fall of 2012
- 11 in 2013
- 13 in 2014

Presentations were also made quarterly to members of the Vermont Tax Advisory Board and the Vermont Tax Technical Working Group at their meetings during each year. Some members of those groups are tax practitioners.

Strategy 2E. Form an advisory board

Two advisory boards were formed and began quarterly meetings in the spring of 2012.

- Vermont Tax Advisory Board has 10 members, including tax practitioners, business owners, and other professionals with an interest in tax
- Tax Technical Working Group comprises 13 tax practitioners representing a diverse client base

Input from these boards has proven to be useful for developing policy, sharing information, and ensuring open communication with tax practitioners and the business community.

Additional Achievements toward Fulfilling Goal 2

Vermonters Pilot and Test the myVTax Portal

A usability study of myVTax was conducted on November 4, 2014, by Sandstorm Design, Inc. as part of the contract with Fast Enterprises, LLC. Vermont business owners and tax practitioners participated in taped one-hour sessions and provided feedback which was incorporated into our design. Sandstorm Design, Inc. also provided recommendations based on results of other studies and independent research. The Department received a report from the study, which also assigned a grade of “B” to the site. The feedback was implemented prior to the launch of myVTax on December 8, 2014.

Updates to Individual Income Tax Booklet

Many user-friendly updates were made to the individual income tax booklet, such as a larger typeface, clearer instructions, and removal of some extra copies of forms.

Outreach Campaigns

Comprehensive outreach efforts by the POLA education staff were developed and executed when certain projects warranted more attention as illustrated by the examples below.

Outreach Campaign: Filing Homestead Declarations On-Time in 2013

Due to a legislative change in the 2012 session, the Homestead Declaration needed to be filed every year, which resumed in 2013. As a result, a major outreach campaign was executed to reach as many filers as possible. Components included:

- Press release
- Fact sheet on website and widely distributed
- AARP-VITA/TCE training
- Posters
- Mailings and e-mail distribution to towns and social service agencies

Effectiveness metric: The on-time filing rate for 2013 Homestead Declarations reached at least 97 percent which was higher than in previous years.

Outreach Campaign: Tax Booklets No Longer Distributed at Libraries, Town Offices, and Post Offices, 2014 (for tax year 2013)

Information similar to what was developed for the Homestead Declaration was distributed for this campaign.

Outreach Campaign: Take Action Against Fraud in 2014

Many materials were developed for various types of outreach to help people avoid identity theft and be aware of scams. These include the following:

- Fact sheet developed for the website
- Infographics poster developed, emailed, and mailed
- Article in MyFinance Magazine
- Many posts to Facebook and Twitter
- Articles sent via e-mail through Constant Contact to tax practitioners, individuals and businesses
- Letter to those for whom a fraudulent Vermont tax return was filed, encouraging them to contact the IRS as soon as possible

Outreach Campaign: Free File

Connections to free electronic tax return filing options, referred to as Free File, were established on the Department website in 2013 (for tax year 2012). There was a noticeable increase in use of free filing options after this was done.

Goal 3. Reduce the Tax Gap

The purpose of the third goal of reducing the tax gap was to accomplish the following objectives:

- Increase voluntary compliance through education
- Modernize audit and compliance operations
- Capture a greater percentage of currently unreported taxes

This goal also conforms to the following goals of the Agency of Administration's Strategic Plan:

- Goal 4.1.7 Technology throughout state government will show measurable business value for all significant investment
- Goal 4.2.3 Educate taxpayers, and modernize audit and compliance operations, in order to capture a greater percentage of currently unreported taxes
- Goal 4.6.5 Establish and implement information technology systems and practices to support great effectiveness to serve internal and external customers

Summary of the Three Performance Measures for Goal 3

The Department was able to make use of the Revenue Solutions, Inc. (RSI) data warehouse system to improve collections efforts. Measurable progress was made in fulfilling two of the three performance measures established for the planning period, per details below.

Performance measure: Maintain baseline collections

Baselines were established for four of the five collections initiatives that were set up to use the RSI data warehouse system. Each initiative and its achievements are explained in the next section that evaluates the strategies for this goal.

Performance measure: Generate \$2 million over baseline in 2012 attributable to use of the RSI data warehouse system

Between the start of using the data warehouse in February 2012 through December 2014, more than \$12.2 million in revenue over baseline was documented for four collection types for which a baseline was set: non-filers, discrepancies, refund fraud, and collections. Details for each of these, as well as additional revenue received for collection types without a baseline, are presented in the next few sections. The goal of \$2 million over baseline was expected to be reached by the end of 2012, and this mark was achieved by the end of February 2013, 13 months after inception.

Performance measure: Voluntary disclosure through education

The performance measure of increasing the number of collections and increasing the dollars collected by 5 percent via voluntary disclosure was not able to be calculated for any period of this plan. However, the voluntary disclosure initiatives that were successfully implemented are described below in the evaluation of Strategy 3A.

Evaluation of the Two Strategies for Goal 3

Achievements of performance measures for the two strategies for reducing the tax gap during the 2012-2014 planning period were overall successful per the following evaluations of each.

Strategy 3A. Target outreach to taxpayers and taxpayer groups likely to participate in voluntary disclosure

Five programs were developed to reach taxpayers who were likely to participate in voluntarily disclosing and paying taxes owed, per the following summaries.

Voluntary Use Tax Calculation and Payment by Businesses: “Know What You Owe”

As a result of various outreach methods to businesses including a You Tube video of a PowerPoint presentation, brochures, website, e-mail distribution and live presentations at facilities in Barre, Rutland, St. Albans, and Newport, \$300,139 in Use Tax payments owed was collected from 48 businesses in 2014.

Ongoing: Use Tax Come Forward Program

Taxpayers identified as having business income while not declaring any sales and use tax liability were sent letters to abate penalties and limit the look back period to three years if they responded with a declaration of use tax owed.

Rooms Tax

Outreach related to meals and rooms taxes involved creation and distribution of three fact sheets on this subject for businesses. These were presented to businesses as part of the Know What You Owe effort. One was tailored to businesses to help them determine what is and isn't taxable, how to set up a business tax account with the Department, and the basics of paying via VTBizFile.

A separate fact sheet entitled “Renting Your Room with a View?” targeted homeowners who rent out a room in their home for 15 days or more annually. These owners must register as a business and then collect and send Vermont Meals and Rooms Tax to the Department. This fact sheet was shared with individuals and tax practitioners who receive e-mail updates from the Department as well at many events around the state.

Top 100 Lists of Delinquent Taxpayers

In 2014 the Department developed a procedure for managing a list of the Top 100 individual taxpayers and Top 100 business taxpayers. Letters were sent to those who could potentially be on the list and resulted in more than \$770,000 in collected revenue by the end of 2014. The list will be published and updated periodically beginning in January 2015.

Zappers

The Department published information after a law was passed making it a crime to sell, use, transfer, or possess a zapper. These are software devices used to illegally skim cash by deleting items from retail transactions. The law included a safe harbor where taxpayers could come forward without criminal liability. Outreach efforts included a press release and inclusion in many PowerPoint presentations to tax practitioners. While no taxpayers came forward during the safe harbor period, the Department continued to be aware of the use of zappers during the regular audit process.

Strategy 3B. Construct a data warehouse pursuant to a contract with RSI, using Discover Tax software, and targeting improvements in individual income tax non-filer discovery, refund review and fraud detection, delinquent collections, audit selection, and individual income tax discrepancy review

The Compliance Modernization Project began with the development of a data warehouse with the company Revenue Solutions, Inc. (RSI). The warehouse is a central repository that integrates data from a variety of sources on an ongoing basis. The data are used to discover instances where taxpayers didn't pay taxes but should have. The data warehouse is also used to process tax calculations and assessments and export them to this and other systems. Use of the data began early in 2012, and the project was successful in increasing the Department's tax collections for the state. Achievements of the five targeted initiatives, including baselines that were established, are described in this section.

Discovery of non-filers of Individual Income Tax

During the 2012-2014 planning period, more than \$2.94 million in new money was collected over the baseline of approximately \$4 million by using the data warehouse. The Department sent 9,400 notices to individual income tax non-filers who were identified by the system.

Identifying discrepancies in tax filings

From April 2012 through December 2014, \$289,000 in new money was collected over the baseline of \$539,000 by using the data warehouse. The Department sent out 4500 letters to individuals who were not filing properly and collected \$828,000.

Review of refunds and fraud detection

Between February 2012 and December 31, 2014, more than \$2.25 million in revenue was collected by reviewing tax refunds that were filed and identifying fraudulent tax returns. Approximately \$1.9 million of this was new money collected over the baseline.

Improving collections of Individual Income Tax

A scoring module to assess risk was created in October of 2012, making possible improvements in the collection of individual income taxes due. The module helped the Department maximize its use of outside collection agency assistance. As a result of these efforts, collections of \$7.07 million were received over the baseline of \$43.8 million.

Targeting for garnishment

The Department used the data warehouse to identify persons who owe back taxes and who have wages sufficient to make payments but were no longer being tracked. Fast tracking these for legal action using the Notice of Intent to Garnish, resulted in collection of more than \$1.1 million in 2014.

Additional Achievements toward Fulfilling Goal 3

- An ongoing rooms tax compliance effort collected almost \$614,000 primarily due to comparing vacation listings with owner addresses, locating those who owed tax, and having them pay back taxes.
- Negotiated settlements of disputed tax liabilities, yielding a total of \$875,000, were settled.
- The Department and the Treasurer's Office developed a process to identify and offset unclaimed property belonging to people with tax debt. It is now an annual process. The first year yielded over \$600,000 and the second year yielded over \$86,000.
- In 2014, the Department began developing another data warehouse program for the VTax system. The first focus of this program is discovering non-filers of corporate income tax. Programs to identify the underreporting of sales and use, and meals and rooms taxes, are planned.
- Review of refunds and detection of fraud and identify theft were improved when the Department took the following actions during the period of the plan:
 - ◇ Incorporating new rules using existing and new data
 - ◇ Prioritizing rules and consolidating results
 - ◇ Reformatting report review
 - ◇ For tax year 2012, 273 fraudulent returns were stopped and for tax year 2013 the number was 821

Goal 4. Attract, Develop, Promote and Retain the Best Possible Workforce

The purpose of the fourth goal to attract, develop, promote, and retain the best possible workforce was to accomplish the following objectives:

- Provide an optimal workplace environment
- Improve employee morale and engagement

This goal also conforms to the following goals of the Agency of Administration's Strategic Plan:

- Goal 4.3.1 Ensure that stable and sustainable funding for state government is based on realistic assessments of workload and responsibilities...
- Goal 4.4.2 Improve supervisory and performance management practices in the following key areas: (1) human resource policies and procedures...; (2) employee development and motivation; (3) coaching, feedback and conflict management

Evaluation of the Five Strategies for Goal 4

Implementation of the five strategies for attracting, developing, promoting, and retaining the best possible workforce during the 2012-2014 planning period was overall successful as noted in the evaluations of each below.

The performance measure to "improve by 10 percent Department scores on the Employee Engagement Survey for 2014 when compared to scores on the 2013 survey" had mixed results. Twenty-seven statements were included in both surveys. Four fewer employees in the Department responded in 2014 for a total of 65, as compared to 69 in 2013.

- The Department achieved its goal of 10 percent higher (improved) scores in 2014 for two of the statements: "There is adequate staffing" (12.1 percent) and "My job allows for a good balance between work and personal life" (10 percent).
- The score for 14 of the other statements increased between 2013 and 2014, each by less than 10 percent.
- The score for the statement about "harassment not being tolerated," from the category about relationships and morale, decreased by nearly 12 percent.
- The score for three additional of the six statements about relationships and morale also decreased: "People treat each other respectfully" decreased by almost 9 percent, while "People care about me" decreased more than 7 percent.
- Four of the five scores related to supervision decreased in 2014 compared to 2013.

Strategy 4A. Review duties and classification as positions open, or, for a class of positions, have them align with business needs and market conditions

Most of the Department positions were reviewed for reclassification. The numbers of Requests for Reclassification (RFRs) for the Department were: 78 in FY2012; 38 in FY2013; and 41 in FY2014. In some situations, staff duties were modified in the following ways to meet Department needs:

- New employees were hired with the expectation that they would be cross trained in all tax types.
- Existing employees were offered the opportunity to move to another section and be cross trained in a different tax.
- All employees were encouraged to work with others using a team approach
- Examiners were trained to encourage taxpayers to file electronically whenever possible which reduced the amount of staff time spent reviewing errors and allowed staff to focus on more in depth work.

Strategy 4B. Provide paths of opportunities for advancement

A few steps were taken during this planning period to implement this strategy as follows:

- As part of the process of reviewing positions, career ladders were created, providing opportunities for staff to advance within a division.
- Management has encouraged existing staff to apply when positions become open.
- Several supervisory and management positions were filled with internal candidates during the period of this plan.

Strategy 4C. Provide opportunities for cross-training among divisions

The Department fell short of the performance measure to offer cross-training to 15 percent of employees between 2011 and 2012. However, a few particular opportunities were successful.

- As seasonal ebbs and flows in workloads occur, staff members from one division have had opportunities to assist another division in filling a complementary need
- Staff who served on the VTax System project development team learned new skills to function at a high level on the team.
- Other staff members have taken on tasks previously done by those on the VTax team. This has stretched their capabilities and given them new skills, including learning multidimensional aspects of revenue processing.
- This changing environment has served to prepare all staff to be flexible in learning new procedures that are emerging from the more automated VTax environment.
- Cross-training was built into the job expectations for many positions in Taxpayer Services, Finance, and Compliance.

Strategy 4D. Provide tax policy training through conferences, presentations by outside groups, internal presentations by divisions at regularly established times, including brown bag lunch discussions

Many tax policy training opportunities were provided to staff members including the following:

- Increase of staff attending industry conferences
- Customer service training offered in TPS in 2012
- Dispute resolution training offered department wide in 2013
- Multi-State Corporate (MTC) Tax training hosted in VT in 2014 with more than 30 employees attending
- “Third Thursday” professional development presentations by Department staff, monthly in 2014
- Annual Confidentiality Training

Strategy 4E. Provide regular IT training

The IT training opportunities offered to staff included the following:

- Training for many staff in navigating the new VTax (ITS) system
- Monthly updates about the VTax system, ongoing in 2014
- PVR staff training in eCuse, fall 2014
- VTax Developer training, 2014
- Regular brown bag lunch developer training facilitated by the VTax tech team

Additional Achievements toward Fulfilling Goal 4

- Knowledgewave’s LogOnToLearn Webinars—for independent study of Windows Office Suite software programs, during the entire year of 2014
- Security awareness training via the video series “Securing the Human” in 2013
- Distribution to staff of Email Updates to Individuals, Email Updates to Businesses, and VTax Connect, the Department’s e-newsletter for tax practitioners
- Some supervisory and management staff members took the state’s courses

Additional Achievements of Statewide Goals, Not Mentioned in Department Goals

Strategies for the achievements described below had not been identified for the four goals of the Department's 2012-2014 strategic plan. However, they relate to the following goals of the Agency of Administration's Strategic Plan:

- Goal 4.7.1 State agencies and departments will have up-to-date continuity of operations (COOP) plans, which have been communicated to employees
- Goal 4.7.2 Support telework practices where they will enhance employee effectiveness, customer service, and readiness/adaptability in state government
- Goal 4.7.3 Develop and implement facility security plans for all agencies and departments

Continuity of Operations Plan (COOP)

The Department's COOP was updated as needed and maintained during the planning period.

Teleworking Policy

A Department-wide telework policy was drafted in 2013 and, although not adopted formally during the planning period, Citrix accounts for teleworking were set up for many employees. This offers flexibility to workers in inclement weather and with their personal responsibilities, while enabling them to work many hours that might not otherwise have been productive for the state.

Facility Security Plan

A number of actions were done towards developing a facility security plan, including the following in 2014:

- Hired a vendor to help create information security policies
- Completed IRS Corrective Action Plan to improve security and confidentiality of tax data
- Identified a position to become a dedicated security analyst (for the next planning period)

In 2013 Department staff viewed "Securing the Human," a series of security awareness videos.

Description of FY 2013 and FY 2014 Taxes		
Type of Tax	Tax Rate	Description
Bank Franchise Tax 32 V.S.A. § 5836	.000096 of average monthly deposit	Tax assessed on franchise or privilege of doing business in Vermont on every corporation which is a bank, savings bank, savings institution, trust company, and every savings and loan association or building and loan association that has a business location in Vermont.
Beverage 7 V.S.A. § 421	\$0.265/gallon malt containing 6% or less ABV; \$0.55/gallon for vinous and malt containing more than 6% ABV	Tax is paid by every bottler and wholesaler on each gallon, or its equivalent, of malt or vinous beverages sold by them to retailers in this state.
Cigarette 32 V.S.A. § 7771	Effective July 1, 2014: tax on all cigarettes is \$2.75 per pack, or 137.5 mills per cigarette.	Tax is prepaid by wholesaler when purchasing stamps or meter impressions which must be applied to each pack before sale to retailers. Every wholesale dealer or distributor must be licensed to do business. Licenses are without fee and non-transferable.
Electric Energy 32 V.S.A. § 8661	\$0.0025 per kwh of electrical energy produced	Imposed on electric generating plants with a name plant generating capacity of 230,000 kilowatts or more
Estate Tax 32 V.S.A. § 7442(a)	Measured by Federal credit for state death taxes as in effect on January 1, 2001	Calculated as though federal exclusion amount is \$2,750,000
Fuel Gross Receipts 33 V.S.A. § 2503	0.5% on retail sales of fuel	Tax is on the retail seller of fuels and funds the home weatherization assistance trust.
Game of Chance Licenses 32 V.S.A. § 10204	Manufacturer's license \$3,000 annually; distributor's license \$2,000 annually	Manufacturers and distributors of break-open tickets for sale in Vermont must be licensed by the Commissioner. Only nonprofit organizations may purchase from distributors, and each ticket sold must bear a unique serial number.
Health Care Claims 32 V.S.A. § 10402	0.999 of one percent of all health insurance claims paid by health insurers for its Vermont members	The Tax Department took over the administration of this tax effective July 1, 2013.

Description of FY 2013 and FY 2014 Taxes

Type of Tax	Tax Rate	Description
Hazardous Waste Generation 32 V.S.A. § 10103 Persons initiating shipment: Recycled Nonrecycled Certain waste in Vermont for less than 180 days Facilities as defined in 32 V.S.A. § 10103(e): Recycled Treated Disposed of in landfill	Rates vary depending on treatment and disposal. Recycled is 11¢ per gallon or 1.4¢ per lb. Nonrecycled is 23.6¢ per gal. or 30¢ per lb. Certain waste is 1.0¢ per lb. Facilities Recycled is 11¢ per gal. or 1.4¢ per lb. Treated is 15.7¢ per gal. or 2¢ per lb. Disposed of in landfill is 23.6¢ per gal. or 3¢ per lb.	Tax is on persons initiating shipment of hazardous waste who are required to file a manifest pursuant to Federal Resource Conservation and Recovery Act; and facilitates required to obtain certification under 10 V.S.A. § 6606. Tax is based on the quantity of waste required to be reported on federal manifests and varies depending on the destination of hazardous waste.
Income, Corporate 32 V.S.A. § 5832	Graduated tax rates from 6% to 8.5%	Tax is on Vermont net corporate income allocated or apportioned to Vermont. Minimum tax is \$300, \$500, or \$750 based on amount of gross receipts; \$75 for small farm corporations. Nonprofits owe tax on unrelated business income.
Income, Personal 32 V.S.A. § 5822	Graduated tax rates from 3.5% to 8.95%	Vermont tax rates imposed on Vermont taxable income.
Insurance 32 V.S.A. § 8551	2% of gross premiums and assessments written or collected for business in this state, excluding premiums for reinsurance	Imposed on domestic or foreign insurance companies, associations or societies, other than life, surety or guaranty companies
Insurance, Captive 32 V.S.A. § 6014	Direct premiums tax ranges from .0038 to .00072%, decreasing as direct premiums increase. Reinsurance premiums tax ranges from .00214 to .00024%, decreasing as the total reinsurance premiums increase.	Captive insurance companies are assessed a .0038% tax on the first \$20 million, .0019% on the next \$20 million, .00072% on each dollar thereafter on direct premiums; plus .00214% of first \$20 million and .00143% of the next \$20 million and .00024% of each dollar thereafter on reinsurance premiums. The minimum tax is \$7,500.
Insurance, Surplus Lines 8 V.S.A. § 5035	3% of gross premiums less return premiums	Tax is imposed on gross premiums, less return premiums, for surplus lines coverage placed with non-admitted insurers.

Description of FY 2013 and FY 2014 Taxes

Type of Tax	Tax Rate	Description
Land Gains 32 V.S.A. § 10003	5 – 80% of gain on land sold if seller held land less than six years	Tax is on the gain made from the sale or exchange of land located in Vermont and held by the seller less than six years. Rate is in inverse proportion to holding period.
Land Use Change 32 V.S.A. § 3757	20% of full fair market value of developed land; 10% if the land has been in the program for more than 10 years	Tax is assessed if agricultural or managed forest land previously enrolled in the land use value program is developed.
Local Option (municipally imposed tax) 24 V.S.A. § 138	1% of sales tax excluding tax on telecommunications, 1% meals and alcohol beverages tax, and 1% rooms tax	Authorized for certain towns impacted by Act 60 or by virtue of municipal charter. Tax is on the sales subject to state tax. 70% of receipts go to the towns and 30% fund PILOT. Currently 11 municipalities impose local option sales tax; 12 impose local option meals tax (and beverages); and 12 impose local option rooms tax.
Meals and Rooms 32 V.S.A. § 9241	9% on meals and rooms; 10% on alcoholic beverages sold with taxable meals	Tax is on the gross receipts from the rental of rooms and the charge for taxable meals, including alcoholic beverages. A one-time, non-transferable license is required before engaging in serving taxable meals or renting rooms.
Petroleum Distributors Licensing Fee 10 V.S.A. § 1942	1¢ per gal. on heating oil, bulk retail sale of kerosene, or other dyed diesel fuel (fee was increased from 0.005¢ to 1¢ in 2010 (Act 160, Sec. 43))	Imposed on sellers receiving more than \$10,000 annually to fund cleanup and restoration of contaminated soil and groundwater caused by petroleum leaks. Terminates April 1, 2016.

Description of FY 2013 and FY 2014 Taxes		
Type of Tax	Tax Rate	Description
Property Transfer 32 V.S.A. § 9602	1.25% of value or property transferred, except rates for principal residences and Title 7 housing cooperatives are 0.5% of first \$100,000 + 1.25% of amount greater than \$100,000. For property purchased with funding from VHCB, VHFA, or US Department of Agriculture and Rural Development, no tax is imposed on the first \$110,000 in value and tax at the rate of 1.25% is imposed on value in excess of \$110,000. For land enrolled in use value appraisal program, the tax is 0.5%.	Tax is imposed upon the transfer of title by deed to property located in this state. Beginning January 1, 2011, the tax is payable to the Commissioner of Taxes instead of to the clerk in the town in which the property is located.
Railroad 32 V.S.A. § 8211	1% of appraised value	Tax is assessed annually upon the appraised value of property and corporate franchise of each person or corporation owning or operating a railroad located in whole or in part within this state. 50% of the tax is paid to each town where railroad real estate is located.
Sales and Use 32 V.S.A. § 9771 32 V.S.A. § 9773	6% of sales price	Sales tax is on the retail sales price or rental charge of tangible personal property, certain public utility services, for admissions to places of amusement, retail sale of telecommunications services and directory assistance, and specified digital products. Use tax is on the retail sales price of tangible personal property that is used, stored, or consumed within Vermont where no Vermont sales tax was paid.
Solid Waste 32 V.S.A. § 5952	\$6 per ton	Tax is on public and private certified treatment and waste facilities.
Statewide Education Property 32 V.S.A. § 5402	\$1.10 per \$100 of equalized education property value of homestead property; \$1.59 per \$100 of equalized education property value of nonresidential property. Annually, Tax Commissioner recommends rate adjustment to General Assembly based on education fund budget stabilization reserve balance.	Tax is imposed on all nonresidential and homestead property and is collected by the towns. Individual tax liability is adjusted pursuant to the income sensitivity provisions of Title 32, Chapter 154. FY 2013 – \$0.94 for homestead, \$1.44 for nonresidential FY 2014 – \$0.98 for homestead, \$1.515 for nonresidential

Description of FY 2013 and FY 2014 Taxes		
Type of Tax	Tax Rate	Description
Telephone 32 V.S.A. § 8521	2.37% of net book value	Imposed on persons and companies owning or operating a telephone line or business in the state.
Tobacco 32 V.S.A. § 7811	92% of wholesale price except: Snuff - \$2.29/ounce New smokeless tobacco – greater of \$2.29/ounce or, if packaged to contain less than 1.2 ounces, \$2.75/package Cigars - \$2.00 per cigar if wholesale price is greater than \$2.17 and less than \$10; \$4 per cigar if wholesale price is \$10 or more.	Tax is imposed on the wholesale price of tobacco products that a distributor imports into or manufactures in this state (other than cigarettes, roll-your-own tobacco and little cigars – these are taxed under 32 V.S.A. § 7771). Snuff and new smokeless tobacco rates were effective July 1, 2014.
Uniform Capacity Tax 32 V.S.A. § 8701	\$4.00/kW based on plant capacity	Tax is imposed on renewable energy plants located in Vermont and commissioned to generate solar power. Plants with less than 10kW capacity are exempt.

Tax Credits and Programs

Credit	Statute	Tax It Can Be Taken Against
Vermont Earned Income Credit (EITC) ¹	32 V.S.A. § 5828b	Personal Income--Refundable credit ²
Low Income Child and Dependent Care Credit ¹	32 V.S.A. § 5828c ³	Personal Income--Refundable credit ²
Vermont Child and Dependent Care Credit ¹	32 V.S.A. § 5822d ³	Personal Income
Elderly or Permanently Totally Disabled Credit ¹	32 V.S.A. § 5822d	Personal Income
Vermont Higher Education Investment Credit	32 V.S.A. § 5825a	Personal Income
Vermont Farm Income Averaging Credit	32 V.S.A. § 5822c (2)	Personal Income
Financial Services Development Tax Credit	32 V.S.A. § 5922	Personal Income, Corporate Income
Qualified Sale of a Mobile Home Park Credit	32 V.S.A. § 5828	Personal Income, Corporate Income
Recently Deployed Veteran Tax Credit	32 V.S.A. § 5930nn	Personal Income, Corporate Income
Research and Development Tax Credit ¹	32 V.S.A. § 5930ii	Personal Income, Corporate Income
Wood Products Manufacturer Credit	32 V.S.A. § 5930y	Personal Income, Corporate Income
EATI Tax Credits ⁴ (Capital Investment, Export, High-Tech Business, Payroll, R&D, Sustainable Technology Export, Sustainable Technology R&D, Workforce Development)	32 V.S.A. § 5930c,d,f,g,k,w,x	Personal Income, Corporate Income,
Solar Energy Credit ¹	32 V.S.A. § 5930z	Personal Income, Corporate Income, Insurance Premium
Affordable Housing Credit	32 V.S.A. § 5930u	Personal Income, Corporate Income, Bank Franchise, Insurance Premium
Charitable Housing Credit	32 V.S.A. § 5830c	Personal Income, Corporate Income, Bank Franchise, Insurance Premium
Downtown and Village Center Credits ⁴ (Historic Building Rehabilitation, Façade Improvement, Code Improvement)	32 V.S.A. § 5030cc and n,p,q,r	Personal Income, Corporate Income, Bank Franchise, Insurance Premium
Vermont (Entrepreneurs) Seed Capital Fund Credit ⁵	32 V.S.A. § 5830b	Personal Income, Corporate Income, Bank Franchise, Insurance Premium
Machinery and Equipment Tax Credit per the Rural Economic Area Partnership (REAP)	32 V.S.A. § 5930ll	Corporate Income
Investment Tax Credit ¹	32 V.S.A. § 5822d	Qualifying Businesses
Vermont Employment Growth Incentive (VEGI)	32 V.S.A. § 5930b	Qualifying Businesses

¹ Must be eligible for and receiving the federal tax credit.

² If tax liability is lower than the credit amount, a check is issued for the difference.

³ Cannot take both the Child and Dependent Care Credit under 32 V.S.A. § 5822d and § 5828c; taxpayers select the credit taken.

⁴ These credits exist from previous years in carry-forward status only.

⁵ Never been used due to target not being reached. Administered by the Vermont Economic Development Authority (VEDA).

Resources Available on the Department Website

The Department produces and makes available statistical data about Vermont taxes for public use. Examples of resources and statistical data are listed below.

Users may search for and explore data for particular tax types over various time intervals. Some data are able to be provided at the county and municipal levels as well as by income amount.

Every attempt is made to provide data that are reliable and comparable between periods and to use consistent reporting methods and formats of statistical reports to the greatest degree possible.

Further research to find out specific information may be needed. Additional reports are available in the Documents Library on the Department website.

Examples of resources and statistical data

- Highlights of 2013 Tax Legislation
- Highlights of 2014 Tax Legislation

- Overview of Tax Information
 - ◊ Interest Rates on Unpaid Tax Liabilities
 - ◊ Vermont Tax Credits and Programs
 - ◊ Description of Fiscal Year 2013 and Fiscal Year 2014 Taxes

- Personal Income Tax, Property Tax Adjustments, and Renter Rebates
Historical summaries are available upon request.

- Business Tax Receipts Statistics
 - ◊ Meals, Rooms, and Alcohol Taxes, Taxable Sales by County, by Fiscal Year
 - ◊ Sales and Use Gross and Taxable Sales by County, by Fiscal Year