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You must complete this schedule if you filed Federal Form 1040, Schedule A and your State and Local Income Taxes deduction for 2014 exceeds \$5,000.

**ATTACH TO FORM IN-111**

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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**PART A 2014 Federal Form 1040, Schedule A Deduction**

1. Enter amount of itemized deductions from Federal Form 1040, Schedule A, Line 29. . . . . 1. \_\_\_\_\_ **.00**
2. Enter allowable federal standard deduction for your filing status. . . . . 2. \_\_\_\_\_ **.00**

	<b>Standard</b>
Single	6,200
Married Filing Jointly or Qualifying Widow(er)	12,400
Married Filing Separately	6,200
Head of Household	9,100

**OR**

<b>For those born before January 2, 1950 or blind and entry on Federal Form 1040, Line 39a is</b>			
1	2	3	4
7,750	9,300	n/a	n/a
13,600	14,800	16,000	17,200
7,400	8,600	9,800	11,000
10,650	12,200	n/a	n/a

3. Subtract Line 2 from Line 1. . . . . 3. \_\_\_\_\_ **.00**
4. Enter amount of state and local income taxes from Federal Form 1040, Schedule A, Line 5a . . . . . 4. \_\_\_\_\_ **.00**  
If your itemized deductions are limited, go to the Department's website for further instructions.
5. Allowable state and local income taxes deduction. . . . . 5. \_\_\_\_\_ **5000.00**
6. Subtract Line 5 from Line 4. If negative, enter "0" . . . . . 6. \_\_\_\_\_ **.00**

**PART B Adjustment for Recapture of Excess 2013 Addback**

7. Enter amount from your 2014 Federal Form 1040, Line 10. . . . . 7. \_\_\_\_\_ **.00**  
If entry is zero, skip Parts B & C and enter the *lesser* amount of Line 3 or Line 6 on Form IN-111, Line 12c.
8. Enter the lesser amount from 2013 VT Schedule IN-154, Line 3 or Line 6. . . . . 8. \_\_\_\_\_ **.00**
9. Enter the *lesser* of Line 7 or Line 8. . . . . 9. \_\_\_\_\_ **.00**

**PART C Adjusted 2014 Addback**

10. Subtract Line 9 from the lesser of Line 3 or Line 6. This is the 2014 addback amount.  ← Check to indicate negative number 10. \_\_\_\_\_ **.00**  
If the difference is less than zero, check the box to indicate a negative number.

**Enter this amount on Form IN-111, Line 12c.**  
**If the difference is less than zero, check the box on Form IN-111, Line 12c to indicate a negative number.**