

Table of Contents

General Instructions	2
2015 Vermont Rate Schedules	9
2015 Vermont Tax Tables	10
Charitable Organizations – Description of Organizations	15
Vermont School District Codes	16
Taxpayer Assistance	17
Identity Theft and Tax Scams	17
Taxpayer Advocate	17

2016 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted
IN-111	2015 Vermont Income Tax Return	April 18	
IN-151	Application for Extension of Time to File Form IN-111 VT Individual Income Tax Return	April 18	
PR-141	2015 Renter Rebate Claim	April 18	Oct. 17
HS-122	2016 Homestead Declaration	April 18	Oct. 17
HS-122	2016 Property Tax Adjustment Claim	April 18	Oct. 17

Who Must File in Vermont?

Income Tax

A 2015 Vermont Income Tax Return must be filed by a Full-Year or a Part-Year Vermont resident or a Nonresident if you are required to file a 2015 Federal Income Tax Return, **AND**

- You earned or received more than \$100 in Vermont income,
- OR**
- You earned or received gross income of more than \$1,000 as a Nonresident. Read 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.

Visit our website for more information.

Homestead Declaration

A Homestead Declaration must be **filed by April 18 of this year** by every Vermont resident whose property meets the definition of a homestead. A “homestead” is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as of April 1, 2016. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2016, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of “domicile,” “resident,” and “nonresident,” see our website.

Who is Eligible to File?

Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2016/2017 Vermont property tax. The 2016 property tax adjustment is based on 2015 household income and 2015/2016 property tax. A homeowner may be eligible for an adjustment **if all four of the following requirements are met:**

- Filed a valid Homestead Declaration
- Domiciled in Vermont all of calendar year 2015
- Not claimed as a dependent by another taxpayer for tax year 2015
- Had household income in 2015 up to \$137,500 (Complete Schedule HI-144 to determine household income.)

Renter Rebate Claim

Vermont renters may be eligible for a rebate based on the portion of rent paid that exceeds an established percentage of household income. A renter may be eligible for a rebate **if all five of the following requirements are met:**

1. Domiciled in Vermont for the entire calendar year 2015
 2. Not claimed in 2015 as a dependent of another taxpayer
 3. Is the only person in the household making a Renter Rebate claim
 4. Rented in Vermont for all 12 months in 2015. (See Schedule HI-144 “Special Instructions” for the one exception.)
 5. Had household income in 2015 that did not exceed \$47,000 (Complete Schedule HI-144 to determine household income.)
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General Instructions

Income Tax Due Date

The due date for the 2015 tax year is April 18, 2016. To receive a six-month extension of time to file your income tax return, file Form IN-151 on or before April 18. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 19 to the receipt of the payment of tax.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered timely if received at the Department **within three business days after the due date**. Electronic filings transmitted on the due date are timely if the Department receives them by midnight of the due date. If you bring the return to the Department, it must be delivered on or before the due date to be timely.

Late Filing Penalty After the April 18, 2016, Due Date

A Vermont income tax return may be filed up to 60 days after April 18, 2016, without being charged a late filing penalty, even if you have not filed an extension of time to file with the Vermont Department of Taxes. However, filing the return on the 61st day after April 18, 2016, or later will result in a \$50 late file penalty. If you have filed an extension, you will not be charged a \$50 late file penalty unless you fail to file by the Oct. 17 extension date. An extended income tax return filed one or more days after Oct. 17 will be charged a \$50 late file penalty.

NOTE: The late filing penalty applies even if you have a refund or no tax is due. If any tax is due, late payment penalty and interest charges also apply.

Late Pay Penalty and Interest after April 18, 2016

Tax paid after April 18 accrues late pay penalty and interest.

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Incomplete Forms

If information necessary to support a credit or benefit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. You will have an opportunity to supply the information. In some instances, your tax forms may be returned to you. The credit or benefit cannot be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department may return your paper forms to you. The filing date of your return then becomes your resubmission date. The Department may also transfer your filing information onto acceptable forms. You may be assessed a \$25 processing fee that partially covers the costs of transferring the information. Examples of unacceptable filings include the following: forms marked “draft” or “do not file,” forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, or forms generated from different sources.

Requests for Additional Information

You may be asked to supply additional information to clarify items on your Vermont income tax return. Such a request does not necessarily mean that you filed improperly or that you have been selected for an audit. These requests are a routine part of processing. Your return, however, cannot be processed until the information is received.

Your Income Tax Refund May Be Used to Pay an Outstanding Bill (Offset)

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. You will receive notification if your refund is used as an offset to pay outstanding debt.

Injured Spouse Claims

If you file a joint return with your spouse or civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an “injured spouse” claim. Visit www.bit.ly/injuredspouse for more information.

To make an injured spouse claim, please send the following four documents **prior** to filing your return:

1. A letter with details of your claim
2. Copy of Federal return 8379 (if you filed one with the IRS)
3. Copy of Federal Schedules C and SE
4. Form 1099G for unemployment

Mail to: Vermont Department of Taxes
ATTN: Injured Spouse Unit
PO Box 1645
Montpelier, VT 05601-1645

Financial Difficulties

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Then immediately write to the Department to apply for a payment plan. **Do not include this request with your return.** Send your request separately to:

Vermont Department of Taxes
ATTN: Compliance
PO Box 429
Montpelier, VT 05601-0429

You may be asked for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

Claiming a Vermont Refund

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

Amending or Correcting Vermont Income Tax Return Information

You are required to file an amended Vermont return within 60 days of the following: **1)** you become aware of a change to your Vermont income; **2)** you file an amended return with the IRS; or **3)** you receive a notice of change from the IRS. A late filing penalty will be assessed if the amended Vermont return is not filed within the 60 days. Check the “AMENDED” box on Form IN-111, Section 1, when filing an amended return for the applicable tax year.

NOTE: When amending your income, you must also amend your Schedule HI-144, Household Income, submitted with your Property Tax Adjustment Claim or Renter Rebate Claim.

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax

Section 1 Taxpayer Information **REQUIRED entries.**

Print your information in **blue or black ink** on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. The name and Social Security Number of your spouse/civil union partner must be entered when filing jointly.

Mailing Address

Use the address where you receive mail from the United States Post Office. If you move after you submit your income tax return, see our website to learn how to change your mailing address.

Recomputed Federal Return

Check this box if the information for Federal line references is from a recomputed Federal return.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2015. Administrator or Executor: To claim an income tax refund on behalf of the deceased, attach the court certificate showing your appointment as administrator or executor and a copy of completed Federal Form 1310. Vermont Fiduciary Return of Income, Form FI-161, should be filed to report the income of an estate or trust. Call 802-828-6820 for information.

Line 1	Vermont School District Code: REQUIRED entry. School district codes are published in the instructions, or you may find them on our website. <ul style="list-style-type: none"> • Vermont residents: Use the 3-digit school district code for your residence on Dec. 31, 2015. • Nonresidents: Enter 999 as your school district code.
Line 2	911 street address as of Dec. 31, 2015.
Section 2 Tax Filing Information	
Filing Status REQUIRED entry.	
Check the box to show your Vermont filing status. For filing separately, check the applicable Box 8a or 8b and enter the Social Security Number of your spouse/civil union partner. The Vermont filing status must be the same as your Federal filing status <i>except in the following two situations where Federal information may be recomputed for Vermont purposes:</i>	
<ol style="list-style-type: none"> 1. Civil Union (available to same sex couples holding a valid civil union certificate): <i>Recomputed Federal income tax information required.</i> 2. Vermont Resident With a Non-Vermont Resident Spouse who has no Vermont income: <i>Recomputed Federal income tax information may be used.</i> Read Technical Bulletin 55 on our website. If you choose to file your Vermont Income Tax Return as married jointly, you cannot use Schedule IN-113, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117. 	
Line 9	Exemptions Enter the number of exemptions claimed on your Federal return or your recomputed Federal return.
Section 3 Taxable Income	
Line 10	Adjusted Gross Income REQUIRED entry. Enter the amount from your Federal return or, if applicable, from the recomputed Federal return.
Line 11	Federal Taxable Income REQUIRED entry. Enter the amount from your Federal return or, if applicable, from the recomputed Federal return. NOTE: If you have an entry on IN-111 for Lines 12a, 12b, 12c, or 12d, calculate the actual Federal Taxable Income loss. From Federal return 1040 , subtract Line 42 from Line 41 or Federal return 1040A , subtract Line 26 from Line 25. Check the box to the left of the entry line to show a loss and enter the amount on Line 11.
Additions to Federal Taxable Income	
Line 12a	Enter the Non-Vermont State and Local Obligations from Schedule IN-112, Part I, Line 3.
Line 12b	Federal Bonus Depreciation Vermont does not recognize the bonus depreciation allowed under Federal law. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated using the Federal bonus depreciation for assets placed in service in 2015. Read Technical Bulletin 44 on our website for information on calculating the amount to add back to taxable income.
If you file a Federal 1040, Schedule A for 2015, you are required to complete and submit Schedule IN-155.	
Line 12c	State and Local Income Tax Addback Enter amount from Schedule IN-155, Line 8.
Line 12d	Itemized Deduction Addback Enter amount from Schedule IN-155, Line 15.
Line 13	Federal Taxable Income with Additions Add Lines 11, 12a, 12b, 12c, and 12d and enter result. To indicate a loss, check the loss box to the left of the entry line.
Subtractions from Federal Taxable Income	
Line 14a	Interest Income from U.S. Obligations Interest income from U.S. government obligations (such as U.S. Treasury bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin 24 on our website.
Line 14b	Capital Gains Exclusion See Schedule IN-153 and instructions to calculate the capital gains exclusion for 2015. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin 60 on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.
Line 14c	Adjustment for Bonus Depreciation on Prior Year Property Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the Federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin 44 on our website.
Line 14d	Add Lines 14a, 14b, and 14c.
Line 15	Vermont Taxable Income Subtract Line 14d from Line 13 and enter amount. If Line 14d is more than Line 13, enter "0."

Section 4 Vermont Income Tax

Line 16 Vermont Income Tax Effective Jan. 1, 2015, taxpayers who have a federal adjusted gross income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI (less interest from U.S. obligations). If your federal AGI, Line 10, is greater than \$150,000, enter the amount that is higher: **1)** 3% of your federal AGI less interest from U.S. obligations (3% of Line 10 minus Line 14a), **or 2)** tax calculated on Vermont Taxable Income, Line 15, using the applicable tax table or schedule.

If your federal AGI, Line 10, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 15, using the applicable table or schedule and enter the result.

Line 17 Additions to Vermont Income Tax Complete and submit Vermont Schedule IN-112, Part II, to report:

- Recapture of a Vermont tax credit

OR

- 24% of additional Federal tax on the following:
 - Qualified Retirement Plan distributions including IRA, HSA & MSA
 - Recapture of Federal Investment Tax Credit
 - Lump-sum Distribution from Federal return 4972

Line 18 Vermont Income Tax with Additions Add Lines 16 and 17 and enter result.

Line 19 Subtractions from Vermont Income Tax Complete and submit Vermont Schedule IN-112, Part II, to claim:

- Credit for Child and Dependent Care Expenses (See Section 7 for Low-Income Child and Dependent Care Credit.)
- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

Line 20 Vermont Income Tax Subtract Line 19 from Line 18 and enter result. If Line 19 is more than Line 18, enter "0."

Line 21 Income Adjustment Enter 100% or complete and submit Schedule IN-113 and enter percent from Line 40.

Line 22 Adjusted Vermont Income Tax Multiply Line 20 by the percentage on Line 21. If Line 21 is 100%, Line 22 will be the same as Line 20.

Section 5 Credits and Use Tax

Line 23 Credit for Income Tax Paid To Other State or Canadian Province (For full-year and some part-year residents) Complete and submit Schedule IN-117 and enter the amount from the schedule here.

Line 24 Vermont Tax Credits Complete and submit Schedule IN-112 Part IV and/or Schedule IN-119. Enter the amount from the applicable schedule here.

Line 25 Total Vermont Credits Add Lines 23 and 24 and enter result.

Line 26 Vermont Income Tax After Credits Subtract Line 25 from Line 22. If Line 25 is more than Line 22, enter "0."

Line 27 Use Tax on Out-of-State and Internet Purchases

What is Vermont Use Tax and who must pay it?

Whether you are a resident or nonresident, you must pay use tax when you purchase an item that is subject to Vermont Sales Tax and delivered to Vermont or used in Vermont, if the seller does not charge you tax. This occurs when an item is purchased from an out-of-state seller not registered to collect tax in Vermont, such as an internet seller or a seller located in a state with no sales tax. Use tax and sales tax have the same rate of 6%.

When you purchase an item from a seller in a state with a lower sales tax rate, you owe use tax on the difference between the Vermont Sales Tax rate (6%) and the other state's rate. If you are not reporting any use tax for tax year 2015, you must check the box certifying that you do not owe use tax.

USE TAX REPORTING TABLE

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
\$10,000 - \$14,999	\$15	\$55,000 - \$59,999	\$83
\$15,000 - \$19,999	\$23	\$60,000 - \$64,999	\$90
\$20,000 - \$24,999	\$30	\$65,000 - \$69,999	\$98
\$25,000 - \$29,999	\$38	\$70,000 - \$74,999	\$105
\$30,000 - \$34,999	\$45	\$75,000 - \$79,999	\$113
\$35,000 - \$39,999	\$53	\$80,000 - \$84,999	\$120
\$40,000 - \$44,999	\$60	\$85,000 - \$89,999	\$128
\$45,000 - \$49,999	\$68	\$90,000 - \$94,999	\$135
\$50,000 - \$54,999	\$75	\$95,000 - \$99,999	\$143

AGI \$100,000 or more, multiply by 0.15% (0.0015)

For each individual purchase of \$1,000 or more, you must calculate the exact tax by multiplying the amount of the purchase by 6% (0.06). If you are using the reporting table for other purchases of less than \$1,000, add the use tax from the table to the exact tax for your individual purchases to determine total use tax owed.

How to calculate use tax

Individual taxpayers have two options for calculating use tax:

Option 1 – If you keep accurate records of all of your purchases, multiply the value of all taxable purchases and rentals by 6% and report the amount on Line 27. For example, if you purchased a computer for \$1,500 over the internet from a business located outside of Vermont and sales tax was not collected, your use tax liability is \$90 ($\$1,500 \times 6\% = \90). If you paid less than 6% on some of your purchases, include them in your calculation and reduce the tax by the amount you paid.

Option 2 - If you do not keep accurate records of your purchases, you must use the Use Tax Reporting Table. The table estimates the tax using ranges of adjusted gross income, calculating the tax at 0.15% for each of the ranges. However, for individual purchases greater than \$1,000, you must calculate the exact tax. Multiply the purchase amount by the 6% use tax rate and add the resulting figure to the estimated amount you owe determined by the Use Tax Reporting Table. The Department will not assess additional use tax unless a purchase with a total invoice amount of \$1,000 is unreported.

NOTE: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return.

Line 28 **Total Vermont Taxes** Add Lines 26 and 27 and enter result.

Section 6 Voluntary Contributions

Learn more about voluntary contributions to these organizations in Vermont at the beginning of the instructions.

Line 29 29a. **Nongame Wildlife Fund**
29b. **Children's Trust Fund**
29c. **Vermont Veterans Fund**
29d. **Green Up Vermont**

Line 30 Total of VT Taxes & Voluntary Contributions. Add Lines 28 & 29e.

Section 7 Payments and Credits

Line 31a **From W-2, 1099, etc., Statements of Vermont Income Tax Withheld** Enter the amount of Vermont income tax withheld. Attach the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) will delay processing of your return or you may not receive credit for the withholding against your Vermont tax. **NOTE:** To claim tax withheld on a real estate sale, use Line 31e. Nonresident partners, members, or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members.

Line 31b **From Forms IN-114 or IN-151 2015 Estimated Tax or Extension Payments** Enter the amount of 2015 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2015 return, and any 2014 Vermont refund credited towards your 2015 taxes. Call 802-828-2865 or 866-828-2865 (toll-free in the U.S.) or go to our website to obtain the 2015 tax payments the Department has on record for you.
NOTE: Nonresident partners, members or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. For tax withheld on real estate transactions, use Line 31e.

Line 31c **Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)** Enter the amount from Schedule IN-112, Part III. Attach the completed Schedule IN-112 to Form IN-111.

Line 31d **Renter Rebate (for full-year Vermont residents)** If you are filing the Renter Rebate Claim with the income tax return, enter the renter rebate amount from Form PR-141, Line 9.

Line 31e **From Form RW-171, Vermont Real Estate Withholding** If you sold real estate in Vermont during 2015 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 31a or 31b. For information on installment sales, read Technical Bulletin 10 on our website.

Line 31f **From Form WH-435, Estimated Payments Made on Your Behalf by a Business Entity.**
Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2015 Vermont income tax. The entity would have made these payments on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. Read Technical Bulletin 6 on our website. Do not enter this amount on Line 31a or 31b.

Line 31g Low Income Child & Dependent Care Credit (Vermont residents only)

If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit.

Eligible taxpayers receive 50% of the Federal Child and Dependent Care Credit as a Vermont income tax credit instead of the 24% credit from Schedule IN-112. Taxpayers must meet the following requirements:

- Income of:
 - less than \$30,000 Federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately, or,
 - less than \$40,000 Federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)
- Care in 2015 provided by a home or facility accredited by the Vermont Agency of Human Services. Include a copy of your Federal Form 2441. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at 800-649-2642.

LOW INCOME CHILD & DEPENDENT CARE WORKSHEET

1. Accredited care provider amount 1. _____

2. Total care amount 2. _____

3. Divide Line 1 by Line 2 3. _____

\$ _____ x _____ = \$ _____ x 50% = \$ _____

Federal Credit (1040, Line 49; 1040A, Line 31) Line 3 above Eligible Credit Low Income Credit (IN-111, Line 31g)

You may wish to also calculate your VT tax credit using 24% of the full Federal credit and compare to the credit calculated on this worksheet to determine which credit is best for you. NOTE: You cannot take both credits.

Line 31h Total Payments and Credits Add Lines 31a through 31g.

Section 8 Refund

Line 32 Overpayment If Line 30 is less than Line 31h, you have a refund. Subtract Line 30 from Line 31h and enter the result here. You may apply all or a portion of the overpayment towards your 2016 estimated payment or your Vermont homestead property tax bill.

Line 33a Credit to 2016 Estimated Tax Payment Enter the amount of your refund from Line 32 you want credited toward your 2016 income tax. Your income refund will be reduced by this amount.

Line 33b Credit to 2016 Homestead Property Tax Bill If your property is a declared homestead and you filed the 2015 income tax return on or before Oct. 17, 2016, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Your refund will be reduced by this amount. The State will include an additional 1% to the refund credited to your property taxes. For details of this credit, read "State Property Tax Incentive," 32 V.S.A. § 6066(h).

Line 34 Refund Amount Subtract Lines 33a and 33b from Line 32 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. **Direct deposit is available for most electronically filed returns.**

NOTE: If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Section 9 Amount You Owe

Line 35 If Line 30 is more than Line 31h, subtract Line 31h from Line 30 and enter the result.

Line 36 Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments Paying underpayment charges at the time of filing may reduce the amount that will be billed later. Use Worksheet IN-152 or IN-152A, available on our website, to calculate the charges. The paper worksheets can be obtained by calling 802-828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: **1)** equal to 100% of last year's tax liability **OR 2)** 90% of this year's tax liability. If tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

Line 37 Total Add Lines 35 and 36. Enter the amount. This is the amount you owe. Payment options are:

- Credit or Debit card (3% service fee applies) or ACH debit (no fee), available through **VTPay** on our website
- ACH debit also available for electronically filed returns
- Check or money order payable to Vermont Department of Taxes

For information on payment plans, see "Financial Difficulties" in the General Instructions section.

Section 10 Signatures

Signature(s) **REQUIRED entry.** Sign the return in the space provided. If filing your return jointly, both filers must sign.

Date Enter the date on which you sign the return.

Age Check this box at the applicable signature line if age 65 or older on Dec. 31, 2015.

Telephone Number Enter the number where you can be reached during the day.

Disclosure Authorization If you wish to give the Department authorization to discuss the information on your 2015 Vermont income tax return with your tax preparer, check this box and include the preparer's name.

Preparer If you are a paid preparer, you must also sign the return, enter your Social Security Number or PTIN and, if employed by a business, the EIN of the business.

FILING THE RETURN

E-file: Go to our website for information on electronic filing. Some taxpayers may be eligible for free electronic filing through Free File.

Paper Filing:**REFUND OR NO TAX DUE**

Mail your return to:

Vermont Department of Taxes

PO Box 1881

Montpelier, VT 05601-1881

BALANCE DUE

Attach your check to the lower left side of the return and mail to:

Vermont Department of Taxes

PO Box 1779

Montpelier, VT 05601-1779

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting our website OR by calling 802-828-2865 or 866-828-2865 (toll-free in the U.S.) and selecting option 1.

2. Copy of Federal return 8379 (if you filed this form with the IRS)
3. Documentation of your ownership interest

Mail information to:

Vermont Department of Taxes

ATTN: Injured Spouse Unit

PO Box 1645

Montpelier VT 05601-1645

The Department will notify you if the property tax adjustment is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

2015 VT Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	37,450	0.00	3.55%	0
37,450	75,000	1,329.00	6.80%	37,450
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	90,750	3,883.00	6.80%	75,000
90,750	189,300	4,954.00	7.80%	90,750
189,300	411,500	12,641.00	8.80%	189,300
411,500	-	32,194.00	8.95%	411,500

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	31,300	0.00	3.55%	0
31,300	75,000	1,111.00	6.80%	31,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	75,600	4,083.00	6.80%	75,000
75,600	115,225	4,124.00	7.80%	75,600
115,225	205,750	7,214.00	8.80%	115,225
205,750	-	15,181.00	8.95%	205,750

Married Filing Jointly, Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	62,600	0.00	3.55%	0
62,600	75,000	2,222.00	6.80%	62,600
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	151,200	3,066.00	6.80%	75,000
151,200	230,450	8,247.00	7.80%	151,200
230,450	411,500	14,429.00	8.80%	230,450
411,500	-	30,361.00	8.95%	411,500

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	50,200	0.00	3.55%	0
50,200	75,000	1,782.00	6.80%	50,200
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	129,600	3,469.00	6.80%	75,000
129,600	209,850	7,181.00	7.80%	129,600
209,850	411,500	13,441.00	8.80%	209,850
411,500	-	31,186.00	8.95%	411,500

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 15). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$3,066. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.8%. Add this amount (\$476) to Base Tax (\$3,066) for VT Tax of \$3,542. Enter \$3,542 on Form IN-111, Line 16.

Please note: For Adjusted Gross Incomes (IN-111, Line 10) exceeding \$150,000, Line 16 is the greater of 3% of Adjusted Gross Income or Tax Rate Schedule/Table calculation.

2015 VT Tax Tables

If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...			
		Single	Married filing jointly*	Married filing separately**	Head of household			Single	Married filing jointly*	Married filing separately**	Head of household			Single	Married filing jointly*	Married filing separately**	Head of household
At Least	But Less Than	Then your VT Tax is...				At Least	But Less Than	Then your VT Tax is...				At Least	But Less Than	Then your VT Tax is...			
0 - 1,000						5,000						10,000					
0	100	-	-	-	-	5,000	5,100	179	179	179	179	10,000	10,100	357	357	357	357
100	200	5	5	5	5	5,100	5,200	183	183	183	183	10,100	10,200	360	360	360	360
200	300	9	9	9	9	5,200	5,300	186	186	186	186	10,200	10,300	364	364	364	364
300	400	12	12	12	12	5,300	5,400	190	190	190	190	10,300	10,400	367	367	367	367
400	500	16	16	16	16	5,400	5,500	193	193	193	193	10,400	10,500	371	371	371	371
500	600	20	20	20	20	5,500	5,600	197	197	197	197	10,500	10,600	375	375	375	375
600	700	23	23	23	23	5,600	5,700	201	201	201	201	10,600	10,700	378	378	378	378
700	800	27	27	27	27	5,700	5,800	204	204	204	204	10,700	10,800	382	382	382	382
800	900	30	30	30	30	5,800	5,900	208	208	208	208	10,800	10,900	385	385	385	385
900	1,000	34	34	34	34	5,900	6,000	211	211	211	211	10,900	11,000	389	389	389	389
1,000						6,000						11,000					
1,000	1,100	37	37	37	37	6,000	6,100	215	215	215	215	11,000	11,100	392	392	392	392
1,100	1,200	41	41	41	41	6,100	6,200	218	218	218	218	11,100	11,200	396	396	396	396
1,200	1,300	44	44	44	44	6,200	6,300	222	222	222	222	11,200	11,300	399	399	399	399
1,300	1,400	48	48	48	48	6,300	6,400	225	225	225	225	11,300	11,400	403	403	403	403
1,400	1,500	51	51	51	51	6,400	6,500	229	229	229	229	11,400	11,500	406	406	406	406
1,500	1,600	55	55	55	55	6,500	6,600	233	233	233	233	11,500	11,600	410	410	410	410
1,600	1,700	59	59	59	59	6,600	6,700	236	236	236	236	11,600	11,700	414	414	414	414
1,700	1,800	62	62	62	62	6,700	6,800	240	240	240	240	11,700	11,800	417	417	417	417
1,800	1,900	66	66	66	66	6,800	6,900	243	243	243	243	11,800	11,900	421	421	421	421
1,900	2,000	69	69	69	69	6,900	7,000	247	247	247	247	11,900	12,000	424	424	424	424
2,000						7,000						12,000					
2,000	2,100	73	73	73	73	7,000	7,100	250	250	250	250	12,000	12,100	428	428	428	428
2,100	2,200	76	76	76	76	7,100	7,200	254	254	254	254	12,100	12,200	431	431	431	431
2,200	2,300	80	80	80	80	7,200	7,300	257	257	257	257	12,200	12,300	435	435	435	435
2,300	2,400	83	83	83	83	7,300	7,400	261	261	261	261	12,300	12,400	438	438	438	438
2,400	2,500	87	87	87	87	7,400	7,500	264	264	264	264	12,400	12,500	442	442	442	442
2,500	2,600	91	91	91	91	7,500	7,600	268	268	268	268	12,500	12,600	446	446	446	446
2,600	2,700	94	94	94	94	7,600	7,700	272	272	272	272	12,600	12,700	449	449	449	449
2,700	2,800	98	98	98	98	7,700	7,800	275	275	275	275	12,700	12,800	453	453	453	453
2,800	2,900	101	101	101	101	7,800	7,900	279	279	279	279	12,800	12,900	456	456	456	456
2,900	3,000	105	105	105	105	7,900	8,000	282	282	282	282	12,900	13,000	460	460	460	460
3,000						8,000						13,000					
3,000	3,100	108	108	108	108	8,000	8,100	286	286	286	286	13,000	13,100	463	463	463	463
3,100	3,200	112	112	112	112	8,100	8,200	289	289	289	289	13,100	13,200	467	467	467	467
3,200	3,300	115	115	115	115	8,200	8,300	293	293	293	293	13,200	13,300	470	470	470	470
3,300	3,400	119	119	119	119	8,300	8,400	296	296	296	296	13,300	13,400	474	474	474	474
3,400	3,500	122	122	122	122	8,400	8,500	300	300	300	300	13,400	13,500	477	477	477	477
3,500	3,600	126	126	126	126	8,500	8,600	304	304	304	304	13,500	13,600	481	481	481	481
3,600	3,700	130	130	130	130	8,600	8,700	307	307	307	307	13,600	13,700	485	485	485	485
3,700	3,800	133	133	133	133	8,700	8,800	311	311	311	311	13,700	13,800	488	488	488	488
3,800	3,900	137	137	137	137	8,800	8,900	314	314	314	314	13,800	13,900	492	492	492	492
3,900	4,000	140	140	140	140	8,900	9,000	318	318	318	318	13,900	14,000	495	495	495	495
4,000						9,000						14,000					
4,000	4,100	144	144	144	144	9,000	9,100	321	321	321	321	14,000	14,100	499	499	499	499
4,100	4,200	147	147	147	147	9,100	9,200	325	325	325	325	14,100	14,200	502	502	502	502
4,200	4,300	151	151	151	151	9,200	9,300	328	328	328	328	14,200	14,300	506	506	506	506
4,300	4,400	154	154	154	154	9,300	9,400	332	332	332	332	14,300	14,400	509	509	509	509
4,400	4,500	158	158	158	158	9,400	9,500	335	335	335	335	14,400	14,500	513	513	513	513
4,500	4,600	162	162	162	162	9,500	9,600	339	339	339	339	14,500	14,600	517	517	517	517
4,600	4,700	165	165	165	165	9,600	9,700	343	343	343	343	14,600	14,700	520	520	520	520
4,700	4,800	169	169	169	169	9,700	9,800	346	346	346	346	14,700	14,800	524	524	524	524
4,800	4,900	172	172	172	172	9,800	9,900	350	350	350	350	14,800	14,900	527	527	527	527
4,900	5,000	176	176	176	176	9,900	10,000	353	353	353	353	14,900	15,000	531	531	531	531

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
15,000																		
15,000	15,100	534	534	534	534	20,000	20,100	712	712	712	712	25,000	25,100	889	889	889	889	
15,100	15,200	538	538	538	538	20,100	20,200	715	715	715	715	25,100	25,200	893	893	893	893	
15,200	15,300	541	541	541	541	20,200	20,300	719	719	719	719	25,200	25,300	896	896	896	896	
15,300	15,400	545	545	545	545	20,300	20,400	722	722	722	722	25,300	25,400	900	900	900	900	
15,400	15,500	548	548	548	548	20,400	20,500	726	726	726	726	25,400	25,500	903	903	903	903	
15,500	15,600	552	552	552	552	20,500	20,600	730	730	730	730	25,500	25,600	907	907	907	907	
15,600	15,700	556	556	556	556	20,600	20,700	733	733	733	733	25,600	25,700	911	911	911	911	
15,700	15,800	559	559	559	559	20,700	20,800	737	737	737	737	25,700	25,800	914	914	914	914	
15,800	15,900	563	563	563	563	20,800	20,900	740	740	740	740	25,800	25,900	918	918	918	918	
15,900	16,000	566	566	566	566	20,900	21,000	744	744	744	744	25,900	26,000	921	921	921	921	
16,000																		
16,000	16,100	570	570	570	570	21,000	21,100	747	747	747	747	26,000	26,100	925	925	925	925	
16,100	16,200	573	573	573	573	21,100	21,200	751	751	751	751	26,100	26,200	928	928	928	928	
16,200	16,300	577	577	577	577	21,200	21,300	754	754	754	754	26,200	26,300	932	932	932	932	
16,300	16,400	580	580	580	580	21,300	21,400	758	758	758	758	26,300	26,400	935	935	935	935	
16,400	16,500	584	584	584	584	21,400	21,500	761	761	761	761	26,400	26,500	939	939	939	939	
16,500	16,600	588	588	588	588	21,500	21,600	765	765	765	765	26,500	26,600	943	943	943	943	
16,600	16,700	591	591	591	591	21,600	21,700	769	769	769	769	26,600	26,700	946	946	946	946	
16,700	16,800	595	595	595	595	21,700	21,800	772	772	772	772	26,700	26,800	950	950	950	950	
16,800	16,900	598	598	598	598	21,800	21,900	776	776	776	776	26,800	26,900	953	953	953	953	
16,900	17,000	602	602	602	602	21,900	22,000	779	779	779	779	26,900	27,000	957	957	957	957	
17,000																		
17,000	17,100	605	605	605	605	22,000	22,100	783	783	783	783	27,000	27,100	960	960	960	960	
17,100	17,200	609	609	609	609	22,100	22,200	786	786	786	786	27,100	27,200	964	964	964	964	
17,200	17,300	612	612	612	612	22,200	22,300	790	790	790	790	27,200	27,300	967	967	967	967	
17,300	17,400	616	616	616	616	22,300	22,400	793	793	793	793	27,300	27,400	971	971	971	971	
17,400	17,500	619	619	619	619	22,400	22,500	797	797	797	797	27,400	27,500	974	974	974	974	
17,500	17,600	623	623	623	623	22,500	22,600	801	801	801	801	27,500	27,600	978	978	978	978	
17,600	17,700	627	627	627	627	22,600	22,700	804	804	804	804	27,600	27,700	982	982	982	982	
17,700	17,800	630	630	630	630	22,700	22,800	808	808	808	808	27,700	27,800	985	985	985	985	
17,800	17,900	634	634	634	634	22,800	22,900	811	811	811	811	27,800	27,900	989	989	989	989	
17,900	18,000	637	637	637	637	22,900	23,000	815	815	815	815	27,900	28,000	992	992	992	992	
18,000																		
18,000	18,100	641	641	641	641	23,000	23,100	818	818	818	818	28,000	28,100	996	996	996	996	
18,100	18,200	644	644	644	644	23,100	23,200	822	822	822	822	28,100	28,200	999	999	999	999	
18,200	18,300	648	648	648	648	23,200	23,300	825	825	825	825	28,200	28,300	1,003	1,003	1,003	1,003	
18,300	18,400	651	651	651	651	23,300	23,400	829	829	829	829	28,300	28,400	1,006	1,006	1,006	1,006	
18,400	18,500	655	655	655	655	23,400	23,500	832	832	832	832	28,400	28,500	1,010	1,010	1,010	1,010	
18,500	18,600	659	659	659	659	23,500	23,600	836	836	836	836	28,500	28,600	1,014	1,014	1,014	1,014	
18,600	18,700	662	662	662	662	23,600	23,700	840	840	840	840	28,600	28,700	1,017	1,017	1,017	1,017	
18,700	18,800	666	666	666	666	23,700	23,800	843	843	843	843	28,700	28,800	1,021	1,021	1,021	1,021	
18,800	18,900	669	669	669	669	23,800	23,900	847	847	847	847	28,800	28,900	1,024	1,024	1,024	1,024	
18,900	19,000	673	673	673	673	23,900	24,000	850	850	850	850	28,900	29,000	1,028	1,028	1,028	1,028	
19,000																		
19,000	19,100	676	676	676	676	24,000	24,100	854	854	854	854	29,000	29,100	1,031	1,031	1,031	1,031	
19,100	19,200	680	680	680	680	24,100	24,200	857	857	857	857	29,100	29,200	1,035	1,035	1,035	1,035	
19,200	19,300	683	683	683	683	24,200	24,300	861	861	861	861	29,200	29,300	1,038	1,038	1,038	1,038	
19,300	19,400	687	687	687	687	24,300	24,400	864	864	864	864	29,300	29,400	1,042	1,042	1,042	1,042	
19,400	19,500	690	690	690	690	24,400	24,500	868	868	868	868	29,400	29,500	1,045	1,045	1,045	1,045	
19,500	19,600	694	694	694	694	24,500	24,600	872	872	872	872	29,500	29,600	1,049	1,049	1,049	1,049	
19,600	19,700	698	698	698	698	24,600	24,700	875	875	875	875	29,600	29,700	1,053	1,053	1,053	1,053	
19,700	19,800	701	701	701	701	24,700	24,800	879	879	879	879	29,700	29,800	1,056	1,056	1,056	1,056	
19,800	19,900	705	705	705	705	24,800	24,900	882	882	882	882	29,800	29,900	1,060	1,060	1,060	1,060	
19,900	20,000	708	708	708	708	24,900	25,000	886	886	886	886	29,900	30,000	1,063	1,063	1,063	1,063	

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
30,000						35,000						40,000					
30,000	30,100	1,067	1,067	1,067	1,067	35,000	35,100	1,244	1,244	1,366	1,244	40,000	40,100	1,506	1,422	1,706	1,422
30,100	30,200	1,070	1,070	1,070	1,070	35,100	35,200	1,248	1,248	1,373	1,248	40,100	40,200	1,513	1,425	1,713	1,425
30,200	30,300	1,074	1,074	1,074	1,074	35,200	35,300	1,251	1,251	1,380	1,251	40,200	40,300	1,519	1,429	1,720	1,429
30,300	30,400	1,077	1,077	1,077	1,077	35,300	35,400	1,255	1,255	1,386	1,255	40,300	40,400	1,526	1,432	1,726	1,432
30,400	30,500	1,081	1,081	1,081	1,081	35,400	35,500	1,258	1,258	1,393	1,258	40,400	40,500	1,533	1,436	1,733	1,436
30,500	30,600	1,085	1,085	1,085	1,085	35,500	35,600	1,262	1,262	1,400	1,262	40,500	40,600	1,540	1,440	1,740	1,440
30,600	30,700	1,088	1,088	1,088	1,088	35,600	35,700	1,266	1,266	1,407	1,266	40,600	40,700	1,547	1,443	1,747	1,443
30,700	30,800	1,092	1,092	1,092	1,092	35,700	35,800	1,269	1,269	1,414	1,269	40,700	40,800	1,553	1,447	1,754	1,447
30,800	30,900	1,095	1,095	1,095	1,095	35,800	35,900	1,273	1,273	1,420	1,273	40,800	40,900	1,560	1,450	1,760	1,450
30,900	31,000	1,099	1,099	1,099	1,099	35,900	36,000	1,276	1,276	1,427	1,276	40,900	41,000	1,567	1,454	1,767	1,454
31,000						36,000						41,000					
31,000	31,100	1,102	1,102	1,102	1,102	36,000	36,100	1,280	1,280	1,434	1,280	41,000	41,100	1,574	1,457	1,774	1,457
31,100	31,200	1,106	1,106	1,106	1,106	36,100	36,200	1,283	1,283	1,441	1,283	41,100	41,200	1,581	1,461	1,781	1,461
31,200	31,300	1,109	1,109	1,109	1,109	36,200	36,300	1,287	1,287	1,448	1,287	41,200	41,300	1,587	1,464	1,788	1,464
31,300	31,400	1,113	1,113	1,114	1,113	36,300	36,400	1,290	1,290	1,454	1,290	41,300	41,400	1,594	1,468	1,794	1,468
31,400	31,500	1,116	1,116	1,121	1,116	36,400	36,500	1,294	1,294	1,461	1,294	41,400	41,500	1,601	1,471	1,801	1,471
31,500	31,600	1,120	1,120	1,128	1,120	36,500	36,600	1,298	1,298	1,468	1,298	41,500	41,600	1,608	1,475	1,808	1,475
31,600	31,700	1,124	1,124	1,135	1,124	36,600	36,700	1,301	1,301	1,475	1,301	41,600	41,700	1,615	1,479	1,815	1,479
31,700	31,800	1,127	1,127	1,142	1,127	36,700	36,800	1,305	1,305	1,482	1,305	41,700	41,800	1,621	1,482	1,822	1,482
31,800	31,900	1,131	1,131	1,148	1,131	36,800	36,900	1,308	1,308	1,488	1,308	41,800	41,900	1,628	1,486	1,828	1,486
31,900	32,000	1,134	1,134	1,155	1,134	36,900	37,000	1,312	1,312	1,495	1,312	41,900	42,000	1,635	1,489	1,835	1,489
32,000						37,000						42,000					
32,000	32,100	1,138	1,138	1,162	1,138	37,000	37,100	1,315	1,315	1,502	1,315	42,000	42,100	1,642	1,493	1,842	1,493
32,100	32,200	1,141	1,141	1,169	1,141	37,100	37,200	1,319	1,319	1,509	1,319	42,100	42,200	1,649	1,496	1,849	1,496
32,200	32,300	1,145	1,145	1,176	1,145	37,200	37,300	1,322	1,322	1,516	1,322	42,200	42,300	1,655	1,500	1,856	1,500
32,300	32,400	1,148	1,148	1,182	1,148	37,300	37,400	1,326	1,326	1,522	1,326	42,300	42,400	1,662	1,503	1,862	1,503
32,400	32,500	1,152	1,152	1,189	1,152	37,400	37,500	1,329	1,329	1,529	1,329	42,400	42,500	1,669	1,507	1,869	1,507
32,500	32,600	1,156	1,156	1,196	1,156	37,500	37,600	1,336	1,333	1,536	1,333	42,500	42,600	1,676	1,511	1,876	1,511
32,600	32,700	1,159	1,159	1,203	1,159	37,600	37,700	1,343	1,337	1,543	1,337	42,600	42,700	1,683	1,514	1,883	1,514
32,700	32,800	1,163	1,163	1,210	1,163	37,700	37,800	1,349	1,340	1,550	1,340	42,700	42,800	1,689	1,518	1,890	1,518
32,800	32,900	1,166	1,166	1,216	1,166	37,800	37,900	1,356	1,344	1,556	1,344	42,800	42,900	1,696	1,521	1,896	1,521
32,900	33,000	1,170	1,170	1,223	1,170	37,900	38,000	1,363	1,347	1,563	1,347	42,900	43,000	1,703	1,525	1,903	1,525
33,000						38,000						43,000					
33,000	33,100	1,173	1,173	1,230	1,173	38,000	38,100	1,370	1,351	1,570	1,351	43,000	43,100	1,710	1,528	1,910	1,528
33,100	33,200	1,177	1,177	1,237	1,177	38,100	38,200	1,377	1,354	1,577	1,354	43,100	43,200	1,717	1,532	1,917	1,532
33,200	33,300	1,180	1,180	1,244	1,180	38,200	38,300	1,383	1,358	1,584	1,358	43,200	43,300	1,723	1,535	1,924	1,535
33,300	33,400	1,184	1,184	1,250	1,184	38,300	38,400	1,390	1,361	1,590	1,361	43,300	43,400	1,730	1,539	1,930	1,539
33,400	33,500	1,187	1,187	1,257	1,187	38,400	38,500	1,397	1,365	1,597	1,365	43,400	43,500	1,737	1,542	1,937	1,542
33,500	33,600	1,191	1,191	1,264	1,191	38,500	38,600	1,404	1,369	1,604	1,369	43,500	43,600	1,744	1,546	1,944	1,546
33,600	33,700	1,195	1,195	1,271	1,195	38,600	38,700	1,411	1,372	1,611	1,372	43,600	43,700	1,751	1,550	1,951	1,550
33,700	33,800	1,198	1,198	1,278	1,198	38,700	38,800	1,417	1,376	1,618	1,376	43,700	43,800	1,757	1,553	1,958	1,553
33,800	33,900	1,202	1,202	1,284	1,202	38,800	38,900	1,424	1,379	1,624	1,379	43,800	43,900	1,764	1,557	1,964	1,557
33,900	34,000	1,205	1,205	1,291	1,205	38,900	39,000	1,431	1,383	1,631	1,383	43,900	44,000	1,771	1,560	1,971	1,560
34,000						39,000						44,000					
34,000	34,100	1,209	1,209	1,298	1,209	39,000	39,100	1,438	1,386	1,638	1,386	44,000	44,100	1,778	1,564	1,978	1,564
34,100	34,200	1,212	1,212	1,305	1,212	39,100	39,200	1,445	1,390	1,645	1,390	44,100	44,200	1,785	1,567	1,985	1,567
34,200	34,300	1,216	1,216	1,312	1,216	39,200	39,300	1,451	1,393	1,652	1,393	44,200	44,300	1,791	1,571	1,992	1,571
34,300	34,400	1,219	1,219	1,318	1,219	39,300	39,400	1,458	1,397	1,658	1,397	44,300	44,400	1,798	1,574	1,998	1,574
34,400	34,500	1,223	1,223	1,325	1,223	39,400	39,500	1,465	1,400	1,665	1,400	44,400	44,500	1,805	1,578	2,005	1,578
34,500	34,600	1,227	1,227	1,332	1,227	39,500	39,600	1,472	1,404	1,672	1,404	44,500	44,600	1,812	1,582	2,012	1,582
34,600	34,700	1,230	1,230	1,339	1,230	39,600	39,700	1,479	1,408	1,679	1,408	44,600	44,700	1,819	1,585	2,019	1,585
34,700	34,800	1,234	1,234	1,346	1,234	39,700	39,800	1,485	1,411	1,686	1,411	44,700	44,800	1,825	1,589	2,026	1,589
34,800	34,900	1,237	1,237	1,352	1,237	39,800	39,900	1,492	1,415	1,692	1,415	44,800	44,900	1,832	1,592	2,032	1,592
34,900	35,000	1,241	1,241	1,359	1,241	39,900	40,000	1,499	1,418	1,699	1,418	44,900	45,000	1,839	1,596	2,039	1,596

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
45,000																		
45,000	45,100	1,846	1,599	2,046	1,599	50,000	50,100	2,186	1,777	2,386	1,777	55,000	55,100	2,526	1,954	2,726	2,112	
45,100	45,200	1,853	1,603	2,053	1,603	50,100	50,200	2,193	1,780	2,393	1,780	55,100	55,200	2,533	1,958	2,733	2,119	
45,200	45,300	1,859	1,606	2,060	1,606	50,200	50,300	2,199	1,784	2,400	1,785	55,200	55,300	2,539	1,961	2,740	2,125	
45,300	45,400	1,866	1,610	2,066	1,610	50,300	50,400	2,206	1,787	2,406	1,792	55,300	55,400	2,546	1,965	2,746	2,132	
45,400	45,500	1,873	1,613	2,073	1,613	50,400	50,500	2,213	1,791	2,413	1,799	55,400	55,500	2,553	1,968	2,753	2,139	
45,500	45,600	1,880	1,617	2,080	1,617	50,500	50,600	2,220	1,795	2,420	1,806	55,500	55,600	2,560	1,972	2,760	2,146	
45,600	45,700	1,887	1,621	2,087	1,621	50,600	50,700	2,227	1,798	2,427	1,813	55,600	55,700	2,567	1,976	2,767	2,153	
45,700	45,800	1,893	1,624	2,094	1,624	50,700	50,800	2,233	1,802	2,434	1,819	55,700	55,800	2,573	1,979	2,774	2,159	
45,800	45,900	1,900	1,628	2,100	1,628	50,800	50,900	2,240	1,805	2,440	1,826	55,800	55,900	2,580	1,983	2,780	2,166	
45,900	46,000	1,907	1,631	2,107	1,631	50,900	51,000	2,247	1,809	2,447	1,833	55,900	56,000	2,587	1,986	2,787	2,173	
46,000																		
46,000	46,100	1,914	1,635	2,114	1,635	51,000	51,100	2,254	1,812	2,454	1,840	56,000	56,100	2,594	1,990	2,794	2,180	
46,100	46,200	1,921	1,638	2,121	1,638	51,100	51,200	2,261	1,816	2,461	1,847	56,100	56,200	2,601	1,993	2,801	2,187	
46,200	46,300	1,927	1,642	2,128	1,642	51,200	51,300	2,267	1,819	2,468	1,853	56,200	56,300	2,607	1,997	2,808	2,193	
46,300	46,400	1,934	1,645	2,134	1,645	51,300	51,400	2,274	1,823	2,474	1,860	56,300	56,400	2,614	2,000	2,814	2,200	
46,400	46,500	1,941	1,649	2,141	1,649	51,400	51,500	2,281	1,826	2,481	1,867	56,400	56,500	2,621	2,004	2,821	2,207	
46,500	46,600	1,948	1,653	2,148	1,653	51,500	51,600	2,288	1,830	2,488	1,874	56,500	56,600	2,628	2,008	2,828	2,214	
46,600	46,700	1,955	1,656	2,155	1,656	51,600	51,700	2,295	1,834	2,495	1,881	56,600	56,700	2,635	2,011	2,835	2,221	
46,700	46,800	1,961	1,660	2,162	1,660	51,700	51,800	2,301	1,837	2,502	1,887	56,700	56,800	2,641	2,015	2,842	2,227	
46,800	46,900	1,968	1,663	2,168	1,663	51,800	51,900	2,308	1,841	2,508	1,894	56,800	56,900	2,648	2,018	2,848	2,234	
46,900	47,000	1,975	1,667	2,175	1,667	51,900	52,000	2,315	1,844	2,515	1,901	56,900	57,000	2,655	2,022	2,855	2,241	
47,000																		
47,000	47,100	1,982	1,670	2,182	1,670	52,000	52,100	2,322	1,848	2,522	1,908	57,000	57,100	2,662	2,025	2,862	2,248	
47,100	47,200	1,989	1,674	2,189	1,674	52,100	52,200	2,329	1,851	2,529	1,915	57,100	57,200	2,669	2,029	2,869	2,255	
47,200	47,300	1,995	1,677	2,196	1,677	52,200	52,300	2,335	1,855	2,536	1,921	57,200	57,300	2,675	2,032	2,876	2,261	
47,300	47,400	2,002	1,681	2,202	1,681	52,300	52,400	2,342	1,858	2,542	1,928	57,300	57,400	2,682	2,036	2,882	2,268	
47,400	47,500	2,009	1,684	2,209	1,684	52,400	52,500	2,349	1,862	2,549	1,935	57,400	57,500	2,689	2,039	2,889	2,275	
47,500	47,600	2,016	1,688	2,216	1,688	52,500	52,600	2,356	1,866	2,556	1,942	57,500	57,600	2,696	2,043	2,896	2,282	
47,600	47,700	2,023	1,692	2,223	1,692	52,600	52,700	2,363	1,869	2,563	1,949	57,600	57,700	2,703	2,047	2,903	2,289	
47,700	47,800	2,029	1,695	2,230	1,695	52,700	52,800	2,369	1,873	2,570	1,955	57,700	57,800	2,709	2,050	2,910	2,295	
47,800	47,900	2,036	1,699	2,236	1,699	52,800	52,900	2,376	1,876	2,576	1,962	57,800	57,900	2,716	2,054	2,916	2,302	
47,900	48,000	2,043	1,702	2,243	1,702	52,900	53,000	2,383	1,880	2,583	1,969	57,900	58,000	2,723	2,057	2,923	2,309	
48,000																		
48,000	48,100	2,050	1,706	2,250	1,706	53,000	53,100	2,390	1,883	2,590	1,976	58,000	58,100	2,730	2,061	2,930	2,316	
48,100	48,200	2,057	1,709	2,257	1,709	53,100	53,200	2,397	1,887	2,597	1,983	58,100	58,200	2,737	2,064	2,937	2,323	
48,200	48,300	2,063	1,713	2,264	1,713	53,200	53,300	2,403	1,890	2,604	1,989	58,200	58,300	2,743	2,068	2,944	2,329	
48,300	48,400	2,070	1,716	2,270	1,716	53,300	53,400	2,410	1,894	2,610	1,996	58,300	58,400	2,750	2,071	2,950	2,336	
48,400	48,500	2,077	1,720	2,277	1,720	53,400	53,500	2,417	1,897	2,617	2,003	58,400	58,500	2,757	2,075	2,957	2,343	
48,500	48,600	2,084	1,724	2,284	1,724	53,500	53,600	2,424	1,901	2,624	2,010	58,500	58,600	2,764	2,079	2,964	2,350	
48,600	48,700	2,091	1,727	2,291	1,727	53,600	53,700	2,431	1,905	2,631	2,017	58,600	58,700	2,771	2,082	2,971	2,357	
48,700	48,800	2,097	1,731	2,298	1,731	53,700	53,800	2,437	1,908	2,638	2,023	58,700	58,800	2,777	2,086	2,978	2,363	
48,800	48,900	2,104	1,734	2,304	1,734	53,800	53,900	2,444	1,912	2,644	2,030	58,800	58,900	2,784	2,089	2,984	2,370	
48,900	49,000	2,111	1,738	2,311	1,738	53,900	54,000	2,451	1,915	2,651	2,037	58,900	59,000	2,791	2,093	2,991	2,377	
49,000																		
49,000	49,100	2,118	1,741	2,318	1,741	54,000	54,100	2,458	1,919	2,658	2,044	59,000	59,100	2,798	2,096	2,998	2,384	
49,100	49,200	2,125	1,745	2,325	1,745	54,100	54,200	2,465	1,922	2,665	2,051	59,100	59,200	2,805	2,100	3,005	2,391	
49,200	49,300	2,131	1,748	2,332	1,748	54,200	54,300	2,471	1,926	2,672	2,057	59,200	59,300	2,811	2,103	3,012	2,397	
49,300	49,400	2,138	1,752	2,338	1,752	54,300	54,400	2,478	1,929	2,678	2,064	59,300	59,400	2,818	2,107	3,018	2,404	
49,400	49,500	2,145	1,755	2,345	1,755	54,400	54,500	2,485	1,933	2,685	2,071	59,400	59,500	2,825	2,110	3,025	2,411	
49,500	49,600	2,152	1,759	2,352	1,759	54,500	54,600	2,492	1,937	2,692	2,078	59,500	59,600	2,832	2,114	3,032	2,418	
49,600	49,700	2,159	1,763	2,359	1,763	54,600	54,700	2,499	1,940	2,699	2,085	59,600	59,700	2,839	2,118	3,039	2,425	
49,700	49,800	2,165	1,766	2,366	1,766	54,700	54,800	2,505	1,944	2,706	2,091	59,700	59,800	2,845	2,121	3,046	2,431	
49,800	49,900	2,172	1,770	2,372	1,770	54,800	54,900	2,512	1,947	2,712	2,098	59,800	59,900	2,852	2,125	3,052	2,438	
49,900	50,000	2,179	1,773	2,379	1,773	54,900	55,000	2,519	1,951	2,719	2,105	59,900	60,000	2,859	2,128	3,059	2,445	

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
60,000																		
60,000	60,100	2,866	2,132	3,066	2,452	65,000	65,100	3,206	2,389	3,406	2,792	70,000	70,100	3,546	2,729	3,746	3,132	
60,100	60,200	2,873	2,135	3,073	2,459	65,100	65,200	3,213	2,395	3,413	2,799	70,100	70,200	3,553	2,735	3,753	3,139	
60,200	60,300	2,879	2,139	3,080	2,465	65,200	65,300	3,219	2,402	3,420	2,805	70,200	70,300	3,559	2,742	3,760	3,145	
60,300	60,400	2,886	2,142	3,086	2,472	65,300	65,400	3,226	2,409	3,426	2,812	70,300	70,400	3,566	2,749	3,766	3,152	
60,400	60,500	2,893	2,146	3,093	2,479	65,400	65,500	3,233	2,416	3,433	2,819	70,400	70,500	3,573	2,756	3,773	3,159	
60,500	60,600	2,900	2,150	3,100	2,486	65,500	65,600	3,240	2,423	3,440	2,826	70,500	70,600	3,580	2,763	3,780	3,166	
60,600	60,700	2,907	2,153	3,107	2,493	65,600	65,700	3,247	2,429	3,447	2,833	70,600	70,700	3,587	2,769	3,787	3,173	
60,700	60,800	2,913	2,157	3,114	2,499	65,700	65,800	3,253	2,436	3,454	2,839	70,700	70,800	3,593	2,776	3,794	3,179	
60,800	60,900	2,920	2,160	3,120	2,506	65,800	65,900	3,260	2,443	3,460	2,846	70,800	70,900	3,600	2,783	3,800	3,186	
60,900	61,000	2,927	2,164	3,127	2,513	65,900	66,000	3,267	2,450	3,467	2,853	70,900	71,000	3,607	2,790	3,807	3,193	
61,000																		
61,000	61,100	2,934	2,167	3,134	2,520	66,000	66,100	3,274	2,457	3,474	2,860	71,000	71,100	3,614	2,797	3,814	3,200	
61,100	61,200	2,941	2,171	3,141	2,527	66,100	66,200	3,281	2,463	3,481	2,867	71,100	71,200	3,621	2,803	3,821	3,207	
61,200	61,300	2,947	2,174	3,148	2,533	66,200	66,300	3,287	2,470	3,488	2,873	71,200	71,300	3,627	2,810	3,828	3,213	
61,300	61,400	2,954	2,178	3,154	2,540	66,300	66,400	3,294	2,477	3,494	2,880	71,300	71,400	3,634	2,817	3,834	3,220	
61,400	61,500	2,961	2,181	3,161	2,547	66,400	66,500	3,301	2,484	3,501	2,887	71,400	71,500	3,641	2,824	3,841	3,227	
61,500	61,600	2,968	2,185	3,168	2,554	66,500	66,600	3,308	2,491	3,508	2,894	71,500	71,600	3,648	2,831	3,848	3,234	
61,600	61,700	2,975	2,189	3,175	2,561	66,600	66,700	3,315	2,497	3,515	2,901	71,600	71,700	3,655	2,837	3,855	3,241	
61,700	61,800	2,981	2,192	3,182	2,567	66,700	66,800	3,321	2,504	3,522	2,907	71,700	71,800	3,661	2,844	3,862	3,247	
61,800	61,900	2,988	2,196	3,188	2,574	66,800	66,900	3,328	2,511	3,528	2,914	71,800	71,900	3,668	2,851	3,868	3,254	
61,900	62,000	2,995	2,199	3,195	2,581	66,900	67,000	3,335	2,518	3,535	2,921	71,900	72,000	3,675	2,858	3,875	3,261	
62,000																		
62,000	62,100	3,002	2,203	3,202	2,588	67,000	67,100	3,342	2,525	3,542	2,928	72,000	72,100	3,682	2,865	3,882	3,268	
62,100	62,200	3,009	2,206	3,209	2,595	67,100	67,200	3,349	2,531	3,549	2,935	72,100	72,200	3,689	2,871	3,889	3,275	
62,200	62,300	3,015	2,210	3,216	2,601	67,200	67,300	3,355	2,538	3,556	2,941	72,200	72,300	3,695	2,878	3,896	3,281	
62,300	62,400	3,022	2,213	3,222	2,608	67,300	67,400	3,362	2,545	3,562	2,948	72,300	72,400	3,702	2,885	3,902	3,288	
62,400	62,500	3,029	2,217	3,229	2,615	67,400	67,500	3,369	2,552	3,569	2,955	72,400	72,500	3,709	2,892	3,909	3,295	
62,500	62,600	3,036	2,221	3,236	2,622	67,500	67,600	3,376	2,559	3,576	2,962	72,500	72,600	3,716	2,899	3,916	3,302	
62,600	62,700	3,043	2,225	3,243	2,629	67,600	67,700	3,383	2,565	3,583	2,969	72,600	72,700	3,723	2,905	3,923	3,309	
62,700	62,800	3,049	2,232	3,250	2,635	67,700	67,800	3,389	2,572	3,590	2,975	72,700	72,800	3,729	2,912	3,930	3,315	
62,800	62,900	3,056	2,239	3,256	2,642	67,800	67,900	3,396	2,579	3,596	2,982	72,800	72,900	3,736	2,919	3,936	3,322	
62,900	63,000	3,063	2,246	3,263	2,649	67,900	68,000	3,403	2,586	3,603	2,989	72,900	73,000	3,743	2,926	3,943	3,329	
63,000																		
63,000	63,100	3,070	2,253	3,270	2,656	68,000	68,100	3,410	2,593	3,610	2,996	73,000	73,100	3,750	2,933	3,950	3,336	
63,100	63,200	3,077	2,259	3,277	2,663	68,100	68,200	3,417	2,599	3,617	3,003	73,100	73,200	3,757	2,939	3,957	3,343	
63,200	63,300	3,083	2,266	3,284	2,669	68,200	68,300	3,423	2,606	3,624	3,009	73,200	73,300	3,763	2,946	3,964	3,349	
63,300	63,400	3,090	2,273	3,290	2,676	68,300	68,400	3,430	2,613	3,630	3,016	73,300	73,400	3,770	2,953	3,970	3,356	
63,400	63,500	3,097	2,280	3,297	2,683	68,400	68,500	3,437	2,620	3,637	3,023	73,400	73,500	3,777	2,960	3,977	3,363	
63,500	63,600	3,104	2,287	3,304	2,690	68,500	68,600	3,444	2,627	3,644	3,030	73,500	73,600	3,784	2,967	3,984	3,370	
63,600	63,700	3,111	2,293	3,311	2,697	68,600	68,700	3,451	2,633	3,651	3,037	73,600	73,700	3,791	2,973	3,991	3,377	
63,700	63,800	3,117	2,300	3,318	2,703	68,700	68,800	3,457	2,640	3,658	3,043	73,700	73,800	3,797	2,980	3,998	3,383	
63,800	63,900	3,124	2,307	3,324	2,710	68,800	68,900	3,464	2,647	3,664	3,050	73,800	73,900	3,804	2,987	4,004	3,390	
63,900	64,000	3,131	2,314	3,331	2,717	68,900	69,000	3,471	2,654	3,671	3,057	73,900	74,000	3,811	2,994	4,011	3,397	
64,000																		
64,000	64,100	3,138	2,321	3,338	2,724	69,000	69,100	3,478	2,661	3,678	3,064	74,000	74,100	3,818	3,001	4,018	3,404	
64,100	64,200	3,145	2,327	3,345	2,731	69,100	69,200	3,485	2,667	3,685	3,071	74,100	74,200	3,825	3,007	4,025	3,411	
64,200	64,300	3,151	2,334	3,352	2,737	69,200	69,300	3,491	2,674	3,692	3,077	74,200	74,300	3,831	3,014	4,032	3,417	
64,300	64,400	3,158	2,341	3,358	2,744	69,300	69,400	3,498	2,681	3,698	3,084	74,300	74,400	3,838	3,021	4,038	3,424	
64,400	64,500	3,165	2,348	3,365	2,751	69,400	69,500	3,505	2,688	3,705	3,091	74,400	74,500	3,845	3,028	4,045	3,431	
64,500	64,600	3,172	2,355	3,372	2,758	69,500	69,600	3,512	2,695	3,712	3,098	74,500	74,600	3,852	3,035	4,052	3,438	
64,600	64,700	3,179	2,361	3,379	2,765	69,600	69,700	3,519	2,701	3,719	3,105	74,600	74,700	3,859	3,041	4,059	3,445	
64,700	64,800	3,185	2,368	3,386	2,771	69,700	69,800	3,525	2,708	3,726	3,111	74,700	74,800	3,865	3,048	4,066	3,451	
64,800	64,900	3,192	2,375	3,392	2,778	69,800	69,900	3,532	2,715	3,732	3,118	74,800	74,900	3,872	3,055	4,072	3,458	
64,900	65,000	3,199	2,382	3,399	2,785	69,900	70,000	3,539	2,722	3,739	3,125	74,900	75,000	3,879	3,062	4,079	3,465	

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

Your Contribution Matters

Use your tax refund or tax payment to support these Vermont organizations. Enter the amount of your gift on Line 29 of your Vermont income tax return. You may contribute to more than one organization.



Vermont Nongame Wildlife Fund

Item 29a on Form IN-111

Help preserve our state's natural wildlife heritage that makes Vermont a special and unique place to live. Many species benefit from your gift, including loons, songbirds, frogs, turtles, bald eagles, and butterflies.

www.vtfishandwildlife.com
(802) 828-1000



Vermont Children's Trust Fund

Item 29b on Form IN-111

Connected kids are safe, successful kids. Support prevention programs for children in your community, including after-school care, mentoring, teen leadership, literacy, arts programs, substance abuse prevention, and more.

www.vtchildrenstrust.org
(888) 475-5437



Vermont Veterans Fund

Item 29c on Form IN-111

Give to our nearly 50,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

www.veterans.vermont.gov
(802) 828-3379



Green Up Vermont

Item 29d on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, a unique Vermont tradition that brings together families, neighbors, and communities to remove litter and restore the natural beauty of our state every spring.

www.greenupvermont.org
(802) 229-4586

Your gifts are deductible on next year's Federal tax return as a charitable contribution.

VT SCHOOL DISTRICT CODES

Homeowners: For Form IN-111, use the school district code where you owned a home and resided last Dec. 31. For Form HS-122, use the school district code where you own a home and reside on April 1 this year.

Renters: Use the school district code where you rented last Dec. 31. Check with your landlord or local school officials if you are not sure which code to use. Enter the school district code on Form IN-111 (if you are required to file that form) and Form PR-141.

Nonresidents: Enter 999 for the school district code on Form IN-111.

VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON
002	ALBANY
003	ALBURGH
004	ANDOVER
005	ARLINGTON
006	ATHENS
255	AVERILL
256	AVERY'S GORE
007	BAKERSFIELD
008	BALTIMORE
009	BARNARD
010	BARNET
011	BARRE CITY
012	BARRE TOWN
013	BARTON
014	BELVIDERE
015	BENNINGTON
016	BENSON
017	BERKSHIRE
018	BERLIN
019	BETHEL
020	BLOOMFIELD
021	BOLTON
022	BRADFORD
023	BRAINTREE
024	BRANDON
025	BRATTLEBORO
026	BRIDGEWATER
027	BRIDPORT
028	BRIGHTON
029	BRISTOL
030	BROOKFIELD
031	BROOKLINE
032	BROWNINGTON
033	BRUNSWICK
252	BUEL'S GORE
034	BURKE
035	BURLINGTON
036	CABOT
037	CALAIS
038	CAMBRIDGE
039	CANAAN
040	CASTLETON
041	CAVENDISH
042	CHARLESTON
043	CHARLOTTE
044	CHELSEA
045	CHESTER
046	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050	CORINTH
051	CORNWALL
052	COVENTRY
053	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN

VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIELD
071	FAIRLEE
072	FAYSTON
257	FERDINAND
073	FERRISBURGH
074	FLETCHER
075	FRANKLIN
076	GEORGIA
258	GLASTENBURY
077	GLOVER
078	GOSHEN
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
088	HANCOCK
089	HARDWICK
090	HARTFORD
091	HARTLAND
092	HIGHGATE
093	HINESBURG
094	HOLLAND
095	HUBBARDTON
096	HUNTINGTON
097	HYDE PARK
098	IRA
099	IRASBURG
100	ISLE LA MOTTE
101	JAMAICA
102	JAY
103	JERICO
253	JERICO ID
104	JOHNSON
185	KILLINGTON
105	KIRBY
106	LANDGROVE
107	LEICESTER
108	LEMINGTON
259	LEWIS
109	LINCOLN
110	LONDONDERRY
111	LOWELL
112	LUDLOW
113	LUNENBURG
114	LYNDON
115	MAIDSTONE
116	MANCHESTER
117	MARLBORO
118	MARSHFIELD
119	MENDON
120	MIDDLEBURY
121	MIDDLESEX
122	MIDDLETOWN SPRINGS
123	MILTON
124	MONKTON

VT SCHOOL CODE	SCHOOL DISTRICT NAME
125	MONTGOMERY
126	MONTPELIER
127	MORETOWN
128	MORGAN
129	MORRISTOWN
130	MOUNT HOLLY
131	MOUNT TABOR
135	NEW HAVEN
132	NEWARK
133	NEWBURY
134	NEWFANE
136	NEWPORT CITY
137	NEWPORT TOWN
138	NORTH BENNINGTON ID
140	NORTH HERO
139	NORTHFIELD
141	NORTON
142	NORWICH
143	ORANGE
144	ORLEANS
145	ORWELL
146	PANTON
147	PAWLET
148	PEACHAM
149	PERU
150	PITTSFIELD
151	PITTSFORD
152	PLAINFIELD
153	PLYMOUTH
154	POMFRET
155	POULTNEY
156	POWNAI
157	PROCTOR
158	PUTNEY
159	RANDOLPH
160	READING
161	READSBORO
162	RICHFORD
163	RICHMOND
164	RIPTON
165	ROCHESTER
166	ROCKINGHAM
167	ROXBURY
168	ROYALTON
169	RUPERT
170	RUTLAND CITY
171	RUTLAND TOWN
172	RYEGATE
173	SAINT ALBANS CITY
174	SAINT ALBANS TOWN
175	SAINT GEORGE
176	SAINT JOHNSBURY
177	SALISBURY
178	SANDGATE
179	SEARSBURG
180	SHAFTSBURY
254	SHAFTSBURY ID
181	SHARON
182	SHEFFIELD
183	SHELBURNE
184	SHELDON
186	SHOREHAM
187	SHREWSBURY
260	SOMERSET
188	SOUTH BURLINGTON
189	SOUTH HERO

VT SCHOOL CODE	SCHOOL DISTRICT NAME
190	SPRINGFIELD
191	STAMFORD
192	STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
196	STRAFFORD
197	STRATTON
198	SUDBURY
199	SUNDERLAND
200	SUTTON
201	SWANTON
202	THETFORD
203	TINMOUTH
204	TOPSHAM
205	TOWNSHEND
206	TROY
207	TUNBRIDGE
208	UNDERHILL ID
209	UNDERHILL TOWN
210	VERGENNES
211	VERNON
212	VERSHIRE
213	VICTORY
214	WAITSFIELD
215	WALDEN
216	WALLINGFORD
217	WALTHAM
218	WARDSBORO
261	WARNER'S GRANT
219	WARREN
262	WARREN'S GORE
220	WASHINGTON
221	WATERBURY
222	WATERFORD
223	WATERVILLE
224	WEATHERSFIELD
225	WELLS
226	WELLS RIVER
227	WEST FAIRLEE
230	WEST HAVEN
234	WEST RUTLAND
235	WEST WINDSOR
228	WESTFIELD
229	WESTFORD
231	WESTMINSTER
232	WESTMORE
233	WESTON
236	WEYBRIDGE
237	WHEELOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242	WILMINGTON
243	WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER

Taxpayer Assistance

Visit our new website at www.tax.vermont.gov to find the following:

- Income tax forms and schedules as fillable PDFs
- Electronic payment options through VTPay
- Links to Free File vendors for eligible taxpayers
- Status of your tax return or refund
- Status of your homestead declaration, property tax adjustment, or renter rebate
- Information and resources to help you file your taxes

Important Note: In order to give staff more time to focus on processing returns and refunds, the Taxpayer Services Division will continue to not take calls on Wednesdays. All other divisions are available by telephone.

Call or visit us with your questions

Business hours: Mon-Fri, 7:45 a.m. - 4:30 p.m.

Phone: Mon, Tue, Thu, Fri, 802-828-2865 or 866-828-2865 (toll-free)

Address: 133 State Street (second floor), Montpelier

Be on Guard against Identity Theft and Tax Scams

You should be aware of identity theft, tax refund fraud, and similar tax scams that are targeting taxpayers in Vermont. Taxpayers have reported emails and phone calls from people posing as Department employees who falsely claim taxes are owed and demand immediate payment. The Department has detected and stopped more than \$1 million in attempted tax refund fraud in 2015.

To protect yourself from becoming a victim, you should:

- Never give out personal information unless you are sure of the identity of the person requesting it. If you suspect that an email or phone call is fraudulent, do not engage in conversation. Contact the Department at the phone number listed above to verify an email or phone call.
- Report suspected fraud immediately to the Department and to the IRS. Information about how to report fraud is available on the Department website at www.bit.ly/idtheftfraud and the IRS website at www.irs.gov.

Taxpayer Advocate

The Vermont Department of Taxes offers free, confidential service when a taxpayer encounters difficulty resolving tax issues. The Taxpayer Advocate may be able to help if:

- You are experiencing extreme economic hardship from the Department's action, or
- It is taking more than 180 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the Vermont Department of Taxes

The Taxpayer Advocate will review your situation, help you understand what needs to be done to resolve it, and keep you updated on the progress of your situation. Please note that the Taxpayer Advocate cannot override the provisions of the law or represent taxpayers at Department hearings.

To contact the Taxpayer Advocate:

Telephone: 802-828-6848

Fax: 802-828-2701

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401