

2016 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted
			<i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
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

SCHEDULE IN-155 Federal Itemized Deductions Addback

Who must file Schedule IN-155?

If you itemized your deductions on your 2015 Federal return 1040, Line 40,

OR

You completed IN-154 for 2014 and you received a refund check for your state and local income taxes.

Do not file this form if you used the Federal Standard Deduction.

The amount of state and local income taxes from federal adjusted gross income for the taxable year is required to be added back to Vermont Taxable Income. However, the amount is limited to that which will reduce total itemized deductions below the standard deduction.

PART A 2015 State and Local Income Tax Addback

Line 1 Enter amount of itemized deductions from Federal return 1040, Schedule A, Line 29.

Line 2 Enter allowable federal standard deduction for your filing status.

	Standard
Single	6,300
Married Filing Jointly or Qualifying Widow(er)	12,600
Married Filing Separately	6,300
Head of Household	9,250

OR

For those born before January 2, 1951 or blind and entry on Federal Return 1040, Line 39a is			
1	2	3	4
7,850	9,400	n/a	n/a
13,850	15,100	16,350	17,600
7,550	8,800	10,050	11,300
10,800	12,350	n/a	n/a

Line 3 Subtract Line 2 from Line 1.

Line 4 Enter amount of state and local income taxes from Federal return 1040, Schedule A, Line 5a. If your itemized deductions are limited, go to our website for further instructions.

Adjustment for Recapture of Excess 2014 Addback

Line 5 Enter amount from your 2015 Federal return 1040, Line 10. If entry is zero (0), enter the lesser amount of Line 3 or Line 4 on Form IN-111, Line 12c, and continue to page 2 of this schedule.

Line 6 Enter the lesser amount from 2014 Vermont Schedule IN-154, Line 3 or Line 6.

Line 7 Enter the lesser of Line 5 or Line 6 of this schedule.

Adjusted 2015 Addback

Line 8 Subtract Line 7 from the lesser of Line 3 or Line 4. This is the 2015 addback amount. Enter this amount on Form IN-111, Line 12c. If the difference is less than zero (0), check the box on Form IN-111, Line 12c to indicate a negative number and continue to page 2 of the schedule.

PART B Deductions above two and a half (2.5) times the Federal Standard Deduction

Line 9 Enter amount of medical expenses from Federal Form 1040, Schedule A, Line 4.

Line 10 Enter amount of gifts to charity from Federal Form 1040, Schedule A, Line 19. If your itemized deductions are limited, go to our website for further instructions.

Line 11 Enter amount of state and local income taxes from Line 4 of this schedule.

Line 12 Add Lines 9 through 11.

Line 13 Subtract Line 12 from Line 1 of this schedule.

Line 14 Multiply Line 2 of this schedule by 2.5.

Line 15 Subtract Line 14 from Line 13. Enter this amount on Form IN-111, Line 12d. If negative, enter "0."

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

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