

Be on Guard against Identity Theft and Tax Scams

Identity theft, tax refund fraud, and similar tax scams continue to target taxpayers in Vermont. Taxpayers have reported emails and phone calls from people posing as employees of the Internal Revenue Service (IRS) and the Vermont Department of Taxes. Some scammers are clever enough to pose as their victims' tax preparers to obtain private information. A common ploy scammers use is to falsely claim taxes are owed and demand immediate payment using threats and bullying. Scammers often target the elderly using these tactics.

How to protect yourself from becoming a victim

- 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 802-828-2865 or 1-866-828-2865 (toll-free) to verify an email or phone call.

How to report fraud

- Report suspected fraud immediately to the Vermont Department of Taxes and the IRS. Information about how to report fraud is available on the Department website at www.bit.ly/idtheftfraud.
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at 1-800-649-2424 (toll-free).

New Online Options for Filers at www.myVTax.vermont.gov

Now You Can Do More Online through myVTax!

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141)
- Complete and submit Landlord's Certificate (Form LC-142)
- Set up and manage your personal income tax account to view account status and balances
- Set up third party access for your tax preparer
- View correspondence for all tax types and respond to correspondence
- Send secure messages to the Department
- Enter into a payment plan

Please note: To e-file your IN-111 and associated schedules, you must use a commercial software vendor. If you are eligible, you may file for free using one of Vermont's Free File vendors. For eligibility guidelines, visit <http://tax.vermont.gov/individuals/free-file>.

Access Familiar Services in a New Way

The following services will continue to be available, but they have moved to **myVTax**:

- Access "Where's My Refund?" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- File the Homestead Declaration and Property Tax Adjustment (Form HS-122)
- Make payments via ACH Debit electronic payments for personal income tax
- File and pay property transfer tax (formerly ePTTR)

General Instructions

Requirement to File a Vermont Income Tax Return

A 2016 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 2016 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 Vermont law at 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.

Visit our website for more information.

Due Date

The 2016 Vermont Income Tax Return must be filed by April 18, 2017.

Timely Filing

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

Late Filing Penalty and Interest after the April Due Date

You are allowed to file a Vermont income tax return up to 60 days after April 18, 2017, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the due date.

Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2016 Income Tax Return, file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date. 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 18 to the date the Department receives your payment of tax. Extensions can be filed online at www.myVTax.vermont.gov.

Due dates: Extension requests must be filed by April 18, 2017.

Extended returns must be filed by Oct. 16, 2017.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 16, 2017, extended due date, we will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **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.

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 and you must submit them again. The date you resubmit the forms becomes the filing date of your return. The Department may also transfer your filing information onto acceptable forms. We may assess a \$25 processing fee to partially cover the cost 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.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a homestead must file a Homestead Declaration. 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, 2017. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2017, 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.

Due date: The Homestead Declaration must be filed by April 18, 2017.

Use Whole Dollars

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

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we may send them back to you. Then, you must resubmit properly completed, legible returns. See “Forms That Cannot Be Processed” below for more information.

Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2017/2018 Vermont property tax. The 2017 property tax adjustment is based on 2016 household income and 2016/2017 property tax. A homeowner may be eligible for an adjustment if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2016
3. Not claimed as a dependent by another taxpayer for tax year 2016
4. Had household income in 2016 up to \$141,000 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Adjustment Claim must be filed by April 18, 2017.

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 2016
2. Not claimed in 2016 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 2016. (See Schedule HI-144 "Special Instructions" for the only exception.)
5. Had household income in 2016 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim must be filed by April 18, 2017.

Frequently Asked Questions

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. **It is important that you respond promptly with the requested information.** Your return cannot be processed until the Department receives the information. You can submit the requested information at www.myVTax.vermont.gov.

Can my refund be taken to pay another debt?

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. This is known as an "offset." We will notify you if your refund is used as an offset to pay outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/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 **before you file 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: ATTN: Injured Spouse Unit
Vermont Department of Taxes
PO Box 1645
Montpelier, VT 05601-1645

I cannot pay my tax debt due to financial difficulties. What can I do?

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. Send your request separately to:

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

Do not include your written request with your return.

We may ask you 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.

How do I claim a refund on my Vermont withholding or estimated tax payments?

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.

How do I correct a mistake or add information to my Vermont Income Tax Return?

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: If you filed a Property Tax Adjustment Claim or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income, which you should have submitted with your 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. If filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

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.

Driver’s License Number

The Vermont Department of Taxes is now requesting your driver’s license information – number and state – as another way to verify your identification and fight identity theft. This will help us process your return and, if applicable, your refund. If you do not have a driver’s license, you may leave it blank.

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 2016. 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.

- **Vermont residents:** Use the 3-digit school district code for your residence on Dec. 31, 2016.
- **Nonresidents:** Enter 999 as your school district code.

Line 2 Enter your 911 physical street address as of Dec. 31, 2016. We need your physical address, not your mailing address.

Section 2 Tax Filing Information

Filing Status **REQUIRED entry.**

Check the box to show your Vermont filing status. When 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 **except in the following two situations where Federal information may be recomputed for Vermont purposes:**

1. Civil Union (available to same sex couples holding a valid civil union certificate): **Recomputed Federal income tax information required.**
2. Only one spouse has sufficient nexus to Vermont subject to Vermont’s tax jurisdiction: **Recomputed Federal income tax information may be used.** Read Technical Bulletin 55 on our website. If you choose to file your Vermont Income Tax Return as “Married Filing 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 2016. 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 2016, 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 2016. 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. 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, **or 2)** tax calculated on Vermont Taxable Income, Line 15, using the applicable tax table or rate 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 tax table or rate 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, leave this line blank.

Line 21 Income Adjustment Enter 100% or complete and submit Schedule IN-113 and enter percent from Line 39.

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, leave this line blank.

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, if the seller does not charge you tax, you must pay Vermont Use Tax when you purchase an item that is subject to Vermont Sales Tax and delivered to Vermont or used in Vermont. 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 2016, you must check the box certifying that you do not owe use tax.

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 0.20% 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.

USE TAX REPORTING TABLE			
Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
\$10,000 - \$14,999	\$20	\$55,000 - \$59,999	\$110
\$15,000 - \$19,999	\$30	\$60,000 - \$64,999	\$120
\$20,000 - \$24,999	\$40	\$65,000 - \$69,999	\$130
\$25,000 - \$29,999	\$50	\$70,000 - \$74,999	\$140
\$30,000 - \$34,999	\$60	\$75,000 - \$79,999	\$150
\$35,000 - \$39,999	\$70	\$80,000 - \$84,999	\$160
\$40,000 - \$44,999	\$80	\$85,000 - \$89,999	\$170
\$45,000 - \$49,999	\$90	\$90,000 - \$94,999	\$180
\$50,000 - \$54,999	\$100	\$95,000 - \$99,999	\$190

AGI \$100,000 or more, multiply by 0.20% (0.0020)

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.

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

Line 30 Total of Vermont Taxes and 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 2016 Estimated Tax or Extension Payments** Enter the amount of 2016 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2016 return, and any 2015 Vermont refund credited towards your 2016 taxes. Go to www.myvtax.vermont.gov to obtain the 2016 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 2016 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 2016 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 refundable Vermont income tax credit instead of the non-refundable 24% credit from Schedule IN-112. Taxpayers must meet the following requirements:

- Your income must be either:
 - 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 2016 must be provided by a home or facility located in Vermont 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 2017 estimated payment or your Vermont homestead property tax bill.

Line 33a **Credit to 2017 Estimated Tax Payment** Enter the amount of your refund from Line 32 you want credited toward your 2017 income tax. Your income refund will be reduced by this amount.

Line 33b **Credit to 2017 Homestead Property Tax Bill** If your property is a declared homestead and you filed the 2016 income tax return on or before Oct. 16, 2017, 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" in Vermont law at 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. Electronic payment options available at www.myvtax.vermont.gov:
- ACH debit (no fee)
- Credit card (3% service fee applies)
You may also pay by check or money order payable to the 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.

Date of Birth Enter your date of birth.

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 2016 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 www.myvtax.vermont.gov.

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

2016 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	37,650	0.00	3.55%	0
37,650	75,000	1,337.00	6.80%	37,650
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	91,150	3,876.00	6.80%	75,000
91,150	190,150	4,975.00	7.80%	91,150
190,150	413,350	12,697.00	8.80%	190,150
413,350	-	32,338.00	8.95%	413,350

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	62,850	0.00	3.55%	0
62,850	75,000	2,231.00	6.80%	62,850
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	151,900	3,057.00	6.80%	75,000
151,900	231,450	8,287.00	7.80%	151,900
231,450	413,350	14,491.00	8.80%	231,450
413,350	-	30,499.00	8.95%	413,350

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	31,425	0.00	3.55%	0
31,425	75,000	1,116.00	6.80%	31,425
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	75,950	4,079.00	6.80%	75,000
75,950	115,725	4,143.00	7.80%	75,950
115,725	206,675	7,246.00	8.80%	115,725
206,675	-	15,249.00	8.95%	206,675

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	50,400	0.00	3.55%	0
50,400	75,000	1,789.00	6.80%	50,400
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	130,150	3,462.00	6.80%	75,000
130,150	210,800	7,212.00	7.80%	130,150
210,800	413,350	13,503.00	8.80%	210,800
413,350	-	31,327.00	8.95%	413,350

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 \$3,057. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.8%. Add this amount (\$476) to Base Tax (\$3,057) for VT Tax of \$3,533. Enter \$3,533 on Form IN-111, Line 16.

Please note: For Adjusted Gross Incomes (IN-111, Line 10) exceeding \$150,000, Line 16 is the greater **1)** of 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule/Tax Table calculation.

2016 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		0	0	0	0	5,000		179	179	179	179	10,000		357	357	357	357
0	100	5	5	5	5	5,000	5,100	183	183	183	183	10,000	10,100	360	360	360	360
100	200	9	9	9	9	5,100	5,200	186	186	186	186	10,100	10,200	364	364	364	364
200	300	12	12	12	12	5,200	5,300	190	190	190	190	10,200	10,300	367	367	367	367
300	400	16	16	16	16	5,300	5,400	193	193	193	193	10,300	10,400	371	371	371	371
400	500	20	20	20	20	5,400	5,500	197	197	197	197	10,400	10,500	375	375	375	375
500	600	23	23	23	23	5,500	5,600	201	201	201	201	10,500	10,600	378	378	378	378
600	700	27	27	27	27	5,600	5,700	204	204	204	204	10,600	10,700	382	382	382	382
700	800	30	30	30	30	5,700	5,800	208	208	208	208	10,700	10,800	385	385	385	385
800	900	34	34	34	34	5,800	5,900	211	211	211	211	10,800	10,900	389	389	389	389
900	1,000					5,900	6,000					10,900	11,000				
1,000		37	37	37	37	6,000		215	215	215	215	11,000		392	392	392	392
1,000	1,100	41	41	41	41	6,000	6,100	218	218	218	218	11,000	11,100	396	396	396	396
1,100	1,200	44	44	44	44	6,100	6,200	222	222	222	222	11,100	11,200	399	399	399	399
1,200	1,300	48	48	48	48	6,200	6,300	225	225	225	225	11,200	11,300	403	403	403	403
1,300	1,400	51	51	51	51	6,300	6,400	229	229	229	229	11,300	11,400	406	406	406	406
1,400	1,500	55	55	55	55	6,400	6,500	233	233	233	233	11,400	11,500	410	410	410	410
1,500	1,600	59	59	59	59	6,500	6,600	236	236	236	236	11,500	11,600	414	414	414	414
1,600	1,700	62	62	62	62	6,600	6,700	240	240	240	240	11,600	11,700	417	417	417	417
1,700	1,800	66	66	66	66	6,700	6,800	243	243	243	243	11,700	11,800	421	421	421	421
1,800	1,900	69	69	69	69	6,800	6,900	247	247	247	247	11,800	11,900	424	424	424	424
1,900	2,000					6,900	7,000					11,900	12,000				
2,000		73	73	73	73	7,000		250	250	250	250	12,000		428	428	428	428
2,000	2,100	76	76	76	76	7,000	7,100	254	254	254	254	12,000	12,100	431	431	431	431
2,100	2,200	80	80	80	80	7,100	7,200	257	257	257	257	12,100	12,200	435	435	435	435
2,200	2,300	83	83	83	83	7,200	7,300	261	261	261	261	12,200	12,300	438	438	438	438
2,300	2,400	87	87	87	87	7,300	7,400	264	264	264	264	12,300	12,400	442	442	442	442
2,400	2,500	91	91	91	91	7,400	7,500	268	268	268	268	12,400	12,500	446	446	446	446
2,500	2,600	94	94	94	94	7,500	7,600	272	272	272	272	12,500	12,600	449	449	449	449
2,600	2,700	98	98	98	98	7,600	7,700	275	275	275	275	12,600	12,700	453	453	453	453
2,700	2,800	101	101	101	101	7,700	7,800	279	279	279	279	12,700	12,800	456	456	456	456
2,800	2,900	105	105	105	105	7,800	7,900	282	282	282	282	12,800	12,900	460	460	460	460
2,900	3,000					7,900	8,000					12,900	13,000				
3,000		108	108	108	108	8,000		286	286	286	286	13,000		463	463	463	463
3,000	3,100	112	112	112	112	8,000	8,100	289	289	289	289	13,000	13,100	467	467	467	467
3,100	3,200	115	115	115	115	8,100	8,200	293	293	293	293	13,100	13,200	470	470	470	470
3,200	3,300	119	119	119	119	8,200	8,300	296	296	296	296	13,200	13,300	474	474	474	474
3,300	3,400	122	122	122	122	8,300	8,400	300	300	300	300	13,300	13,400	477	477	477	477
3,400	3,500	126	126	126	126	8,400	8,500	304	304	304	304	13,400	13,500	481	481	481	481
3,500	3,600	130	130	130	130	8,500	8,600	307	307	307	307	13,500	13,600	485	485	485	485
3,600	3,700	133	133	133	133	8,600	8,700	311	311	311	311	13,600	13,700	488	488	488	488
3,700	3,800	137	137	137	137	8,700	8,800	314	314	314	314	13,700	13,800	492	492	492	492
3,800	3,900	140	140	140	140	8,800	8,900	318	318	318	318	13,800	13,900	495	495	495	495
3,900	4,000					8,900	9,000					13,900	14,000				
4,000		144	144	144	144	9,000		321	321	321	321	14,000		499	499	499	499
4,000	4,100	147	147	147	147	9,000	9,100	325	325	325	325	14,000	14,100	502	502	502	502
4,100	4,200	151	151	151	151	9,100	9,200	328	328	328	328	14,100	14,200	506	506	506	506
4,200	4,300	154	154	154	154	9,200	9,300	332	332	332	332	14,200	14,300	509	509	509	509
4,300	4,400	158	158	158	158	9,300	9,400	335	335	335	335	14,300	14,400	513	513	513	513
4,400	4,500	162	162	162	162	9,400	9,500	339	339	339	339	14,400	14,500	517	517	517	517
4,500	4,600	165	165	165	165	9,500	9,600	343	343	343	343	14,500	14,600	520	520	520	520
4,600	4,700	169	169	169	169	9,600	9,700	346	346	346	346	14,600	14,700	524	524	524	524
4,700	4,800	172	172	172	172	9,700	9,800	350	350	350	350	14,700	14,800	527	527	527	527
4,800	4,900	176	176	176	176	9,800	9,900	353	353	353	353	14,800	14,900	531	531	531	531
4,900	5,000					9,900	10,000					14,900	15,000				

* 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	1003	1003	1003	1003	
18,300	18,400	651	651	651	651	23,300	23,400	829	829	829	829	28,300	28,400	1006	1006	1006	1006	
18,400	18,500	655	655	655	655	23,400	23,500	832	832	832	832	28,400	28,500	1010	1010	1010	1010	
18,500	18,600	659	659	659	659	23,500	23,600	836	836	836	836	28,500	28,600	1014	1014	1014	1014	
18,600	18,700	662	662	662	662	23,600	23,700	840	840	840	840	28,600	28,700	1017	1017	1017	1017	
18,700	18,800	666	666	666	666	23,700	23,800	843	843	843	843	28,700	28,800	1021	1021	1021	1021	
18,800	18,900	669	669	669	669	23,800	23,900	847	847	847	847	28,800	28,900	1024	1024	1024	1024	
18,900	19,000	673	673	673	673	23,900	24,000	850	850	850	850	28,900	29,000	1028	1028	1028	1028	
19,000																		
19,000	19,100	676	676	676	676	24,000	24,100	854	854	854	854	29,000	29,100	1031	1031	1031	1031	
19,100	19,200	680	680	680	680	24,100	24,200	857	857	857	857	29,100	29,200	1035	1035	1035	1035	
19,200	19,300	683	683	683	683	24,200	24,300	861	861	861	861	29,200	29,300	1038	1038	1038	1038	
19,300	19,400	687	687	687	687	24,300	24,400	864	864	864	864	29,300	29,400	1042	1042	1042	1042	
19,400	19,500	690	690	690	690	24,400	24,500	868	868	868	868	29,400	29,500	1045	1045	1045	1045	
19,500	19,600	694	694	694	694	24,500	24,600	872	872	872	872	29,500	29,600	1049	1049	1049	1049	
19,600	19,700	698	698	698	698	24,600	24,700	875	875	875	875	29,600	29,700	1053	1053	1053	1053	
19,700	19,800	701	701	701	701	24,700	24,800	879	879	879	879	29,700	29,800	1056	1056	1056	1056	
19,800	19,900	705	705	705	705	24,800	24,900	882	882	882	882	29,800	29,900	1060	1060	1060	1060	
19,900	20,000	708	708	708	708	24,900	25,000	886	886	886	886	29,900	30,000	1063	1063	1063	1063	

* 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 ...			
		Single	Married filing jointly*	Married filing separa- tely**	Head of house- hold			Single	Married filing jointly*	Married filing separa- tely**	Head of house- hold			Single	Married filing jointly*	Married filing separa- tely**	Head of house- hold
At Least	But Less Than	Then your Vermont Tax is ...				At Least	But Less Than	Then your Vermont Tax is ...				At Least	But Less Than	Then your Vermont Tax is ...			
30,000																	
30,000	30,100	1067	1067	1067	1067	35,000	35,100	1244	1244	1363	1244	40,000	40,100	1500	1422	1703	1422
30,100	30,200	1070	1070	1070	1070	35,100	35,200	1248	1248	1369	1248	40,100	40,200	1507	1425	1709	1425
30,200	30,300	1074	1074	1074	1074	35,200	35,300	1251	1251	1376	1251	40,200	40,300	1514	1429	1716	1429
30,300	30,400	1077	1077	1077	1077	35,300	35,400	1255	1255	1383	1255	40,300	40,400	1521	1432	1723	1432
30,400	30,500	1081	1081	1081	1081	35,400	35,500	1258	1258	1390	1258	40,400	40,500	1527	1436	1730	1436
30,500	30,600	1085	1085	1085	1085	35,500	35,600	1262	1262	1397	1262	40,500	40,600	1534	1440	1737	1440
30,600	30,700	1088	1088	1088	1088	35,600	35,700	1266	1266	1403	1266	40,600	40,700	1541	1443	1743	1443
30,700	30,800	1092	1092	1092	1092	35,700	35,800	1269	1269	1410	1269	40,700	40,800	1548	1447	1750	1447
30,800	30,900	1095	1095	1095	1095	35,800	35,900	1273	1273	1417	1273	40,800	40,900	1555	1450	1757	1450
30,900	31,000	1099	1099	1099	1099	35,900	36,000	1276	1276	1424	1276	40,900	41,000	1561	1454	1764	1454
31,000																	
31,000	31,100	1102	1102	1102	1102	36,000	36,100	1280	1280	1431	1280	41,000	41,100	1568	1457	1771	1457
31,100	31,200	1106	1106	1106	1106	36,100	36,200	1283	1283	1437	1283	41,100	41,200	1575	1461	1777	1461
31,200	31,300	1109	1109	1109	1109	36,200	36,300	1287	1287	1444	1287	41,200	41,300	1582	1464	1784	1464
31,300	31,400	1113	1113	1113	1113	36,300	36,400	1290	1290	1451	1290	41,300	41,400	1589	1468	1791	1468
31,400	31,500	1116	1116	1118	1116	36,400	36,500	1294	1294	1458	1294	41,400	41,500	1595	1471	1798	1471
31,500	31,600	1120	1120	1125	1120	36,500	36,600	1298	1298	1465	1298	41,500	41,600	1602	1475	1805	1475
31,600	31,700	1124	1124	1131	1124	36,600	36,700	1301	1301	1471	1301	41,600	41,700	1609	1479	1811	1479
31,700	31,800	1127	1127	1138	1127	36,700	36,800	1305	1305	1478	1305	41,700	41,800	1616	1482	1818	1482
31,800	31,900	1131	1131	1145	1131	36,800	36,900	1308	1308	1485	1308	41,800	41,900	1623	1486	1825	1486
31,900	32,000	1134	1134	1152	1134	36,900	37,000	1312	1312	1492	1312	41,900	42,000	1629	1489	1832	1489
32,000																	
32,000	32,100	1138	1138	1159	1138	37,000	37,100	1315	1315	1499	1315	42,000	42,100	1636	1493	1839	1493
32,100	32,200	1141	1141	1165	1141	37,100	37,200	1319	1319	1505	1319	42,100	42,200	1643	1496	1845	1496
32,200	32,300	1145	1145	1172	1145	37,200	37,300	1322	1322	1512	1322	42,200	42,300	1650	1500	1852	1500
32,300	32,400	1148	1148	1179	1148	37,300	37,400	1326	1326	1519	1326	42,300	42,400	1657	1503	1859	1503
32,400	32,500	1152	1152	1186	1152	37,400	37,500	1329	1329	1526	1329	42,400	42,500	1663	1507	1866	1507
32,500	32,600	1156	1156	1193	1156	37,500	37,600	1333	1333	1533	1333	42,500	42,600	1670	1511	1873	1511
32,600	32,700	1159	1159	1199	1159	37,600	37,700	1337	1337	1539	1337	42,600	42,700	1677	1514	1879	1514
32,700	32,800	1163	1163	1206	1163	37,700	37,800	1344	1340	1546	1340	42,700	42,800	1684	1518	1886	1518
32,800	32,900	1166	1166	1213	1166	37,800	37,900	1351	1344	1553	1344	42,800	42,900	1691	1521	1893	1521
32,900	33,000	1170	1170	1220	1170	37,900	38,000	1357	1347	1560	1347	42,900	43,000	1697	1525	1900	1525
33,000																	
33,000	33,100	1173	1173	1227	1173	38,000	38,100	1364	1351	1567	1351	43,000	43,100	1704	1528	1907	1528
33,100	33,200	1177	1177	1233	1177	38,100	38,200	1371	1354	1573	1354	43,100	43,200	1711	1532	1913	1532
33,200	33,300	1180	1180	1240	1180	38,200	38,300	1378	1358	1580	1358	43,200	43,300	1718	1535	1920	1535
33,300	33,400	1184	1184	1247	1184	38,300	38,400	1385	1361	1587	1361	43,300	43,400	1725	1539	1927	1539
33,400	33,500	1187	1187	1254	1187	38,400	38,500	1391	1365	1594	1365	43,400	43,500	1731	1542	1934	1542
33,500	33,600	1191	1191	1261	1191	38,500	38,600	1398	1369	1601	1369	43,500	43,600	1738	1546	1941	1546
33,600	33,700	1195	1195	1267	1195	38,600	38,700	1405	1372	1607	1372	43,600	43,700	1745	1550	1947	1550
33,700	33,800	1198	1198	1274	1198	38,700	38,800	1412	1376	1614	1376	43,700	43,800	1752	1553	1954	1553
33,800	33,900	1202	1202	1281	1202	38,800	38,900	1419	1379	1621	1379	43,800	43,900	1759	1557	1961	1557
33,900	34,000	1205	1205	1288	1205	38,900	39,000	1425	1383	1628	1383	43,900	44,000	1765	1560	1968	1560
34,000																	
34,000	34,100	1209	1209	1295	1209	39,000	39,100	1432	1386	1635	1386	44,000	44,100	1772	1564	1975	1564
34,100	34,200	1212	1212	1301	1212	39,100	39,200	1439	1390	1641	1390	44,100	44,200	1779	1567	1981	1567
34,200	34,300	1216	1216	1308	1216	39,200	39,300	1446	1393	1648	1393	44,200	44,300	1786	1571	1988	1571
34,300	34,400	1219	1219	1315	1219	39,300	39,400	1453	1397	1655	1397	44,300	44,400	1793	1574	1995	1574
34,400	34,500	1223	1223	1322	1223	39,400	39,500	1459	1400	1662	1400	44,400	44,500	1799	1578	2002	1578
34,500	34,600	1227	1227	1329	1227	39,500	39,600	1466	1404	1669	1404	44,500	44,600	1806	1582	2009	1582
34,600	34,700	1230	1230	1335	1230	39,600	39,700	1473	1408	1675	1408	44,600	44,700	1813	1585	2015	1585
34,700	34,800	1234	1234	1342	1234	39,700	39,800	1480	1411	1682	1411	44,700	44,800	1820	1589	2022	1589
34,800	34,900	1237	1237	1349	1237	39,800	39,900	1487	1415	1689	1415	44,800	44,900	1827	1592	2029	1592
34,900	35,000	1241	1241	1356	1241	39,900	40,000	1493	1418	1696	1418	44,900	45,000	1833	1596	2036	1596

* 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	1840	1599	2043	1599	50,000	50,100	2180	1777	2383	1777	55,000	55,100	2520	1954	2723	2105	
45,100	45,200	1847	1603	2049	1603	50,100	50,200	2187	1780	2389	1780	55,100	55,200	2527	1958	2729	2112	
45,200	45,300	1854	1606	2056	1606	50,200	50,300	2194	1784	2396	1784	55,200	55,300	2534	1961	2736	2119	
45,300	45,400	1861	1610	2063	1610	50,300	50,400	2201	1787	2403	1787	55,300	55,400	2541	1965	2743	2126	
45,400	45,500	1867	1613	2070	1613	50,400	50,500	2207	1791	2410	1792	55,400	55,500	2547	1968	2750	2132	
45,500	45,600	1874	1617	2077	1617	50,500	50,600	2214	1795	2417	1799	55,500	55,600	2554	1972	2757	2139	
45,600	45,700	1881	1621	2083	1621	50,600	50,700	2221	1798	2423	1806	55,600	55,700	2561	1976	2763	2146	
45,700	45,800	1888	1624	2090	1624	50,700	50,800	2228	1802	2430	1813	55,700	55,800	2568	1979	2770	2153	
45,800	45,900	1895	1628	2097	1628	50,800	50,900	2235	1805	2437	1820	55,800	55,900	2575	1983	2777	2160	
45,900	46,000	1901	1631	2104	1631	50,900	51,000	2241	1809	2444	1826	55,900	56,000	2581	1986	2784	2166	
46,000																		
46,000	46,100	1908	1635	2111	1635	51,000	51,100	2248	1812	2451	1833	56,000	56,100	2588	1990	2791	2173	
46,100	46,200	1915	1638	2117	1638	51,100	51,200	2255	1816	2457	1840	56,100	56,200	2595	1993	2797	2180	
46,200	46,300	1922	1642	2124	1642	51,200	51,300	2262	1819	2464	1847	56,200	56,300	2602	1997	2804	2187	
46,300	46,400	1929	1645	2131	1645	51,300	51,400	2269	1823	2471	1854	56,300	56,400	2609	2000	2811	2194	
46,400	46,500	1935	1649	2138	1649	51,400	51,500	2275	1826	2478	1860	56,400	56,500	2615	2004	2818	2200	
46,500	46,600	1942	1653	2145	1653	51,500	51,600	2282	1830	2485	1867	56,500	56,600	2622	2008	2825	2207	
46,600	46,700	1949	1656	2151	1656	51,600	51,700	2289	1834	2491	1874	56,600	56,700	2629	2011	2831	2214	
46,700	46,800	1956	1660	2158	1660	51,700	51,800	2296	1837	2498	1881	56,700	56,800	2636	2015	2838	2221	
46,800	46,900	1963	1663	2165	1663	51,800	51,900	2303	1841	2505	1888	56,800	56,900	2643	2018	2845	2228	
46,900	47,000	1969	1667	2172	1667	51,900	52,000	2309	1844	2512	1894	56,900	57,000	2649	2022	2852	2234	
47,000																		
47,000	47,100	1976	1670	2179	1670	52,000	52,100	2316	1848	2519	1901	57,000	57,100	2656	2025	2859	2241	
47,100	47,200	1983	1674	2185	1674	52,100	52,200	2323	1851	2525	1908	57,100	57,200	2663	2029	2865	2248	
47,200	47,300	1990	1677	2192	1677	52,200	52,300	2330	1855	2532	1915	57,200	57,300	2670	2032	2872	2255	
47,300	47,400	1997	1681	2199	1681	52,300	52,400	2337	1858	2539	1922	57,300	57,400	2677	2036	2879	2262	
47,400	47,500	2003	1684	2206	1684	52,400	52,500	2343	1862	2546	1928	57,400	57,500	2683	2039	2886	2268	
47,500	47,600	2010	1688	2213	1688	52,500	52,600	2350	1866	2553	1935	57,500	57,600	2690	2043	2893	2275	
47,600	47,700	2017	1692	2219	1692	52,600	52,700	2357	1869	2559	1942	57,600	57,700	2697	2047	2899	2282	
47,700	47,800	2024	1695	2226	1695	52,700	52,800	2364	1873	2566	1949	57,700	57,800	2704	2050	2906	2289	
47,800	47,900	2031	1699	2233	1699	52,800	52,900	2371	1876	2573	1956	57,800	57,900	2711	2054	2913	2296	
47,900	48,000	2037	1702	2240	1702	52,900	53,000	2377	1880	2580	1962	57,900	58,000	2717	2057	2920	2302	
48,000																		
48,000	48,100	2044	1706	2247	1706	53,000	53,100	2384	1883	2587	1969	58,000	58,100	2724	2061	2927	2309	
48,100	48,200	2051	1709	2253	1709	53,100	53,200	2391	1887	2593	1976	58,100	58,200	2731	2064	2933	2316	
48,200	48,300	2058	1713	2260	1713	53,200	53,300	2398	1890	2600	1983	58,200	58,300	2738	2068	2940	2323	
48,300	48,400	2065	1716	2267	1716	53,300	53,400	2405	1894	2607	1990	58,300	58,400	2745	2071	2947	2330	
48,400	48,500	2071	1720	2274	1720	53,400	53,500	2411	1897	2614	1996	58,400	58,500	2751	2075	2954	2336	
48,500	48,600	2078	1724	2281	1724	53,500	53,600	2418	1901	2621	2003	58,500	58,600	2758	2079	2961	2343	
48,600	48,700	2085	1727	2287	1727	53,600	53,700	2425	1905	2627	2010	58,600	58,700	2765	2082	2967	2350	
48,700	48,800	2092	1731	2294	1731	53,700	53,800	2432	1908	2634	2017	58,700	58,800	2772	2086	2974	2357	
48,800	48,900	2099	1734	2301	1734	53,800	53,900	2439	1912	2641	2024	58,800	58,900	2779	2089	2981	2364	
48,900	49,000	2105	1738	2308	1738	53,900	54,000	2445	1915	2648	2030	58,900	59,000	2785	2093	2988	2370	
49,000																		
49,000	49,100	2112	1741	2315	1741	54,000	54,100	2452	1919	2655	2037	59,000	59,100	2792	2096	2995	2377	
49,100	49,200	2119	1745	2321	1745	54,100	54,200	2459	1922	2661	2044	59,100	59,200	2799	2100	3001	2384	
49,200	49,300	2126	1748	2328	1748	54,200	54,300	2466	1926	2668	2051	59,200	59,300	2806	2103	3008	2391	
49,300	49,400	2133	1752	2335	1752	54,300	54,400	2473	1929	2675	2058	59,300	59,400	2813	2107	3015	2398	
49,400	49,500	2139	1755	2342	1755	54,400	54,500	2479	1933	2682	2064	59,400	59,500	2819	2110	3022	2404	
49,500	49,600	2146	1759	2349	1759	54,500	54,600	2486	1937	2689	2071	59,500	59,600	2826	2114	3029	2411	
49,600	49,700	2153	1763	2355	1763	54,600	54,700	2493	1940	2695	2078	59,600	59,700	2833	2118	3035	2418	
49,700	49,800	2160	1766	2362	1766	54,700	54,800	2500	1944	2702	2085	59,700	59,800	2840	2121	3042	2425	
49,800	49,900	2167	1770	2369	1770	54,800	54,900	2507	1947	2709	2092	59,800	59,900	2847	2125	3049	2432	
49,900	50,000	2173	1773	2376	1773	54,900	55,000	2513	1951	2716	2098	59,900	60,000	2853	2128	3056	2438	

* 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 Form IN-111, Vermont Income Tax Return, Line 29. You may contribute to more than one organization.



**Vermont
Children's
Trust Fund**

Item 29a 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 29b 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 29c 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



**Vermont
Nongame
Wildlife Fund**

Item 29d on Form IN-111

Together we saved the loon. Let's not stop now! Other animals like bats and bald eagles are still at risk. Your donation helps protect Vermont's endangered wildlife for future generations to enjoy. Every \$1 you give means an extra \$2 helping Vermont's wildlife.

www.vtfishandwildlife.com
(802) 828-1000

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

Taxpayer Assistance

Call, email, or visit Taxpayer Services

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 in Vermont)

Email: tax.individualincome@vermont.gov

Address: 133 State Street, Montpelier

NOTE: The Taxpayer Services Division does not take calls on Wednesdays in order to focus on processing returns. All other divisions are available by telephone.

2017 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	2016 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	2016 Renter Rebate Claim	April 18	Oct. 16
HS-122	2017 Homestead Declaration	April 18	Oct. 16
HS-122	2017 Property Tax Adjustment Claim	April 18	Oct. 16

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: 802-828-5873

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401