

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)

SCHEDULE IN-155 Federal Itemized Deductions Addback

Who must file Schedule IN-155?

If you itemized your deductions on your 2016 Federal return 1040, Line 40,

OR

You completed IN-155 for 2015 and you received a refund check for your state and local income taxes.

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 2016 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	9,300

OR

For those born before January 2, 1952 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
10,850	12,400	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, see the Schedule IN-155 Worksheet for Limited Itemized Deductions (Lines 4 and 10) on our website for further instructions.

Adjustment for Recapture of Excess 2015 Addback

Line 5 Enter amount from your 2016 Federal return 1040, Line 10. If entry is -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 2015 Vermont Schedule IN-155, Line 3 or Line 4.

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

Adjusted 2016 Addback

Line 8 Subtract Line 7 from the lesser of Line 3 or Line 4. This is the 2016 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 the dollar amount of gifts to charity from Federal Form 1040, Schedule A, Line 19. If your itemized deductions are limited, visit 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

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

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