

DUE DATE: April 17, 2018 (Claims allowed up to Oct. 15, 2018)

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2017 VERMONT	Renter Rebate Claim	FORM PR-141
	For Household Income of \$47,000 or less	

Must Be Filed With: Household Income (Schedule HI-144) and Landlord's Certificate (Form LC-142) For the year Jan. 1-Dec. 31, 2017

Claimant's Last Name		First Name		Initial	Claimant's Social Security Number
Spouse's or CU Partner's Last Name		First Name		Initial	Spouse's or CU Partner's Social Security Number
Mailing Address (Number and Street/Road or PO Box)					Claimant's Date of Birth (MM DD YYYY) / /
City		State	ZIP Code		Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P) <input type="checkbox"/>
Physical Location of rental property (Use a number, street/road name. Do not use a PO Box or "same.")					E-file Certificate Number (from LC-142), if available —
1. Vermont School District Code	2. City/Town of Legal Residence on Dec. 31, 2017		State	Will you be using Renter Rebate to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No	

ALL eligibility questions must be answered. You must have rented all 12 months in 2017. See instructions for exception.

- Q1. Were you domiciled in Vermont all of calendar year 2017? Yes, Go to Q2. No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2017? Yes, STOP. You are not eligible. No, Go to Q3.
- Q3. Did you rent in Vermont all 12 months in calendar year 2017? Yes, Complete this form No, STOP. You are not eligible.

REBATE CALCULATION

Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this form.

3. Allocable Rent (from Form LC-142) 3. .00

4. Home Use. If more than 25% of this rental is used for business, see instructions.
If no business use, enter 100.00% 4. .00 %

5. Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4) 5. .00

6. Household Income (Schedule HI-144, Line y) If more than \$47,000, you are not eligible. 6. .00
6a. If Amended Schedule HI-144, Household Income, is included, check here.

7. Maximum Percentage of Income for Rent 7. %

If Line 6 Household Income is:	\$0 – 9,999	\$10,000 – 24,999	\$25,000 – 47,000
Enter this % on Line 7:	2.0%	4.5%	5.0%

8. Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here) 8. .00
If Line 8 is *more than* Line 5, you do not qualify for a renter rebate.

9. RENTER REBATE AMOUNT (Subtract Line 8 from Line 5 and enter result here.) If result is zero (0), you do not qualify for a rebate. *If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Form IN-111, Line 31d. →* 9. .00

MAXIMUM REBATE AMOUNT IS \$3,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date	Telephone Number
Signature. If a joint return, BOTH must sign.		

Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.

Preparer's Use Only	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address		EIN
	5454		Preparer's Telephone Number

Keep a copy for your records.

MAIL TO: Vermont Department of Taxes, PO Box 1881, Montpelier, VT 05601-1881

Include Schedule HI-144 and Form LC-142



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For the year Jan. 1–Dec. 31, 2017

CHECK IF AMENDING

Please **PRINT** in **BLUE** or **BLACK INK**

FORM HS-122 OR **FORM PR-141**

This schedule must be included with the 2017 Renter Rebate Claim (Form PR-141) OR the 2018 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	Initial	Claimant's Date of Birth / /

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2017. Include their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Other Person #1 Last Name	First Name	Initial	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	Initial	Other Person #2 Social Security Number

Totals of ALL members of the household		1. Claimant and jointly filed spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
INCOME	a. Cash public assistance and relief a.	.00	.00	.00
	b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable b.	.00	.00	.00
	c. Unemployment compensation/worker's compensation c.	.00	.00	.00
	d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.) d.	.00	.00	.00
	e. Interest and dividends e.	.00	.00	.00
	f. Interest on U.S., state, and municipal obligations, taxable and nontaxable f.	.00	.00	.00
	g. Alimony, support money, child support, cash gifts g.	.00	.00	.00
	h. Business income. If the amount is a loss, enter -0-. See instructions for offsetting a loss. h.	.00	.00	.00
	i. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-. See instructions for offsetting a loss. i.	.00	.00	.00
	j. Taxable pensions, annuities, IRA and other retirement fund distributions. See instructions. j.	.00	.00	.00
	k. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss. k.	.00	.00	.00
	l. Farm/partnerships/S corporations/LLC/ Estate or Trust income. If the amount is a loss, enter -0-. See Line i instructions for only exception to offset a loss. l.	.00	.00	.00
	m. Other income (See instructions for examples of other income). Please specify. m.	.00	.00	.00
	n. Total Income: Add Lines a through m. n.	.00	.00	.00

Claimant's Last Name	Social Security Number
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* 1 7 1 4 4 1 2 0 0 *

1. Claimant and jointly filed spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
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\$	\$	\$
1. Amount from Line n, Column 1	2. Amount from Line n, Column 2	3. Amount from Line n, Column 3

ADJUSTMENTS TO INCOME	o. See instructions Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing.	.00	.00	.00
	p. Child support paid. You must include proof of payment. See instructions.	.00	.00	.00

Support paid to: Last Name	First Name	Initial	Social Security Number
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ADJUSTMENTS TO INCOME	q. Allowable adjustments from Federal Form 1040 or 1040A			
	q1. Business Expenses for Reservists (1040, Line 24)	.00	.00	.00
	q2. Alimony paid (1040, Line 31a)	.00	.00	.00
	q3. Tuition and fees (1040, Line 34 or 1040A, Line 19)	.00	.00	.00
	q4. Self-employed health insurance deduction (1040, Line 29)	.00	.00	.00
	q5. Health Savings Account deduction (1040, Line 25)	.00	.00	.00
	r. Add Lines o, p and total of Lines q1 to q5 for each column	.00	.00	.00
	s. Subtract Line r from Line n of each column. If a negative amount, enter -0-	.00	.00	.00
	t. Add all three amounts from Line s. If a negative amount, enter -0-			.00
	u. Complete if born Jan. 1, 1953, and after. Enter interest and dividend income from Lines e and f	.00	.00	.00
	v. Add all three amounts from Line u			.00
	w.			10000.00
	x. Subtract Line w from Line v. If Line w is more than Line v, enter -0-			.00
y. HOUSEHOLD INCOME. Add Line t and Line x			.00	

RENTERS:

If Line y Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141. This schedule must be filed with the Renter Rebate Claim. Claims are due April 17, 2018, but can be filed up to Oct. 15, 2018.

If Household Income is more than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS:

Form HS-122, Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$147,500 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122.

Form HS-122 Due Date - April 17, 2018. Homeowners filing a property tax adjustment, Forms HS-122 and HI-144, between April 18 and Oct. 15, 2018, may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.