

**STATE OF VERMONT
DEPARTMENT OF TAXES
133 STATE STREET
MONTPELIER, VERMONT 05633**

- **VERMONT PROPERTY TRANSFER TAX RETURN** (Form PT-172)
 - **ADDITIONAL SELLERS FOR VERMONT PROPERTY TRANSFER TAX RETURN** (Form PT-172-S)
 - **ADDITIONAL BUYERS FOR VERMONT PROPERTY TRANSFER TAX RETURN** (Form PT-172-B)
 - **PROPERTY TRANSFER PAYMENT VOUCHER** (Form PT-173)
 - **REAL ESTATE WITHHOLDING RETURN** (Form RW-171)
 - **LAND GAINS WITHHOLDING TAX RETURN** (Form LG-1)
 - **LAND GAINS TAX RETURN** (Form LG-2)
 - **ACT 250 DISCLOSURE STATEMENT** (Form 250)
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FOR TRANSACTIONS OCCURRING AFTER JUNE 16, 2015

Vermont Property Transfer Tax Return

The Vermont Property Transfer Tax returns can be submitted via the internet. Go to our website at <http://tax.vermont.gov>, then click “E-Services” on the left side, and then “ePTTR.” You may also go directly to the secure web page at <https://secure.vermont.gov/TAX/pttr>. Here you will find the information necessary to electronically file your return. Form PT-172 can also be filed using the new fillable .pdf format. Complete the original and one copy and deliver them to the town clerk. For assistance with the Property Transfer Tax Return, call (802) 828-5860, x31.

Property Transfer Payment Voucher

Transfer tax payments are paid directly to the Vermont Department of Taxes (“Department”) at the time the property is transferred. If using ePTTR, you can pay electronically or by check (payment voucher automatically prints); or, if using the downloadable Form PT-172, you must submit payment with the Property Transfer Payment Voucher, Form PT-173. The voucher must accompany the payment to give the taxpayer proper credit for the tax paid. For assistance with the Property Transfer Payment Voucher, call (802) 828-5860, x31.

Real Estate Withholding Tax Return

If any seller was a nonresident at the time of transfer, the buyer must withhold 2.5% of the full consideration paid for the transfer and transmit it to the Commissioner of Taxes with Form RW-171 within 30 days of the transfer. If the buyer fails to withhold, the buyer will be personally liable for the amount of the withholding. Send Form RW-171 directly to the Department. Do not file Form RW-171 with the town clerk. For assistance with the Real Estate Withholding Return, call (802) 828-5860, x33.

Land Gains Withholding Tax Return and Land Gains Tax Return

The Land Gains Tax is a tax on the gain from the sale or exchange of Vermont land which was held for less than six years. If the seller has owned the land for less than six years, the buyer may be required to withhold 10% of the purchase price of the land and remit it to the Department using Form LG-1. This requirement applies to the sale of Timber and Timber Rights on parcels of 300 acres or more. Please refer to the Land Gains Tax Return (Form LG-2) for further details and read the instructions for the Land Gains and Land Gains Withholding Tax Returns. For assistance with either return, call (802) 828-5860, x34.

Act 250 Disclosure Statement

If the transfer creates a partition or division of land, you must attach an Act 250 Disclosure Statement to the town clerk’s copy of the Vermont Property Transfer Tax Return when you file a deed for recording. Do not file the Act 250 Disclosure Statement with the Department or the Natural Resources Board. For assistance with the Act 250 Disclosure Statement, call (802) 828-3309 or your Act 250 regional office (see map on our website).

Taxpayer Assistance

If you need help with any of the forms, please call the appropriate number listed above. Assistance is available weekdays between 8:00 a.m. and 4:30 p.m.

To get copies of individual forms, e-mail your request to taxforms@state.vt.us or call (802) 828-2515.