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DUE DATE: April 17, 2012 (Claims allowed up to September 4, 2012 but late filing penalties apply)

PRINT in BLUE or BLACK INK

Claimant Social Security Number []-[]-[] Spouse or CU Partner Social Security Number []-[]-[]
 Claimant's Date of Birth Month [] Day [] Year []
 Claimant's Last Name [] First Name [] Initial []
 Spouse or CU Partner Last Name [] First Name [] Initial []
 Mailing Address (Number and Street/Road or PO Box) []
 City/Town [] State [] Zip Code []-[]

Location of Homestead [] **number, street / road name** (Do not use PO Box, "same", or Town name)
 1. VT School District Code [] 2. City/Town of Legal Residence on 04/01/2012 [] State []
 3. SPAN Number (REQUIRED) []-[]-[] (From your 2011/2012 property tax bill)

- ALL eligibility questions must be answered. You must own and occupy the property as your home on April 1, 2012.**
- 4. Were you domiciled in (legal resident of) VT all of calendar year 2011? Yes, **Go to Line 5.** No, **STOP**
 - 5. Were you claimed as a dependent in 2011 by another taxpayer? Yes, **STOP** No, **Go to Line 6.**
 - 6. Do you anticipate selling your VT housesite on or before April 1, 2012? Yes, **STOP** No, **CONTINUE**

Amounts for Lines 7 - 9 are found on your 2011/2012 property tax bill.

7. Housesite Value 7. [] , [] , [] . **00**
 8. Housesite Education Tax 8. [] , [] . **00**
 9. Housesite Municipal Tax 9. [] , [] . **00**
 10. Ownership Interest 10. [] . **00%**
 11. Household Income (Schedule HI-144, Line y) 11. [] , [] . **00**
 Check here if **AMENDED SCHEDULE HI-144**, Household Income, is attached. See instructions.

Select ONE of the applicable line sets: Line 12 OR Lines 13-14 OR Lines 15-16. See instructions on reverse side for details.

Lot Rent

12. Mobile Home Lot Rent (LC-142, Line 16) 12. [] , [] . **00**

OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park

13. Allocated Education Tax 13. [] , [] . **00**

14. Allocated Municipal Tax 14. [] , [] . **00**

OR Property Tax from contiguous property if housesite has less than 2 acres

15. Education Tax on contiguous property 15. [] , [] . **00**

16. Municipal Tax on contiguous property 16. [] , [] . **00**

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000.

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.

SIGN HERE Claimant Signature Date | Spouse or CU Partner Signature Date

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

Preparer's Use Only Preparer's signature Date
 Firm's name and address Preparer's Phone No.
 Preparer's SSN or PTIN []
 Preparer's EIN []

Instructions for Form HS-145

Property Tax Adjustment Claim

You may be eligible for an adjustment of your homestead property tax if: (1) the property is your declared homestead; (2) you were a VT resident for the entire 2011 calendar year; (3) you own and occupy the property as your principal residence as of April 1, 2012; (4) you are not claimed as a dependent of another taxpayer for the 2011 tax year; and (5) you meet the household income criteria.

See page 51 in the 2011 tax year income tax booklet for information on property held by a trust, holders of a life estate, and homesteads located on a farm.

Also see *Definitions, Special Situations, Ownership Situations and Buying and Selling Property* sections starting at page 49 of the 2011 tax year income tax booklet.

Selling Your Property Before April 1, 2012 If you filed a claim before April 1, 2012, you must notify the Department of the sale and withdraw the claim using Form HS-132. Withdrawal can be done at the time of the property sale closing and is available through the free, online filing program at <http://tax.vermont.gov>

Deceased Homeowner See page 50 of the 2011 tax year income tax booklet.

Buying A Home On Or Before April 1, 2012 You must file Form HS-131, Homestead Declaration, by April 17, 2012 to make a property tax adjustment claim. Declaring the new property as a homestead can be done at the time of the property closing and is available through the free, online filing program at <http://tax.vermont.gov>

Due Date - APRIL 17, 2012 Property Tax Adjustment Claims may also be filed between April 18 and September 4, 2012; however, a \$15 late filing penalty is deducted.

2012 Property Tax Adjustment Claims filed after September 4, 2012 cannot be accepted.

Receipt Date Forms mailed through the U. S. Post Office are considered timely if received by the Department within 3 business days of the due date. If you file electronically, the receipt date is the transmission date. If you bring the form to the Department in person, it must be on or before the due date.

Extension of Time There is NO extension of time to file Form HS-145. See page 52 of the 2011 tax year income tax booklet on calculating household income when you have an extension of time for your income tax return.

Amending Form HS-145 An error on the 2012 Form HS-145 may be corrected up to September 4, 2012. After that date, only household income may be amended. See page 52 for information on amending household income.

OFFSET / INJURED SPOUSE CLAIMS If your spouse or civil union partner has a bill for VT tax or from VT state agency and you filed jointly, the property tax adjustment will be used to pay the bill. If you are not responsible for the bill, file an "injured spouse" claim. You may receive the portion of the property tax adjustment equal to your ownership percentage of the homestead. To make an "injured spouse" claim, send the following information separate from your claim (1) the request letter; (2) copy of Federal Form 8379 (if you filed one with the IRS); (3) documentation of your ownership interest to: VT Department of Taxes, ATTN: Injured Spouse Unit, PO Box 1645, Montpelier VT 05601-1645.

LINE-BY-LINE INSTRUCTIONS

Complete Schedule HI-144 first to determine if you meet the household income criteria.

Schedule HI-144 must be submitted with Form HS-145. See instructions for Line 12 and Lines 13 & 14 for additional documents that may be required.

Claimant Information: Enter your Social Security number, name and address. If applicable, enter the Social Security number and name of your spouse/civil union partner. Enter your date of birth. *Example:* March 27, 1948 date of birth is entered as 03 27 1948

Location of Homestead Enter the physical location (street, road name) *Examples:* 123 Maple Street 276 Route 12A Please **do not** use a post office box or write in "same," "see above" or the city/town name.

Line 1 VT School District Code Enter the 3-digit school district code where you pay education property tax as of April 1, 2012. Most towns print the code on the property tax bill. A school district code chart is available at <http://tax.vermont.gov> or in the income tax booklet. Be sure to use the school district code for the physical location of the homestead as this may be different from the town used in your mailing address.

Line 2 Legal Residence Enter the town or city name of your legal residence as of April 1, 2012. If there is both a city and town with the same name, please specify. *Examples:* Barre City or Barre Town St. Albans City or St. Albans Town

Line 3 SPAN (School Property Account Number) This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax adjustment is credited to the property tax bill for this SPAN.

Lines 4 - 6 Eligibility Questions Check the appropriate "Yes" or "No" box to answer the eligibility questions. ALL eligibility questions must be answered or the claim cannot be processed.

→ *Information for Lines 7 - 9 is found on your property tax bill.*

Line 7 Housesite Value Enter the value assessed by the town or city as of April 1, 2011 and found on the 2011/2012 property tax bill. See page 51 of the 2011 tax year income tax booklet for information on new construction or purchase of a new home.

Line 8 Housesite Education Tax Enter the education property tax as shown on your 2011/2012 property tax bill.

Household Income less than \$90,000 - the education property tax eligible for adjustment is based on the tax assessed or tax on \$500,000 equalized housesite value, whichever is less.

Household Income \$90,000 or more - the education property tax eligible for adjustment is based on the tax assessed or tax on \$200,000 equalized housesite value, whichever is less.

Line 9 Municipal Tax Homeowners with \$47,000 or less household income may be eligible for adjustment on municipal property tax. Enter the municipal property tax as shown on your 2011/2012 property tax bill.

Line 10 Ownership Interest If you and the members of the household own and occupy the property as your principal home, enter 100.00%. If there is another owner(s) that does not live in the household or you live in a duplex, see page 51 of the 2011 tax year income tax booklet for more information.

Line 11 Household Income Enter the amount calculated on Schedule HI-144, Line y. See page 52 of the 2011 tax year income tax booklet on calculating household income when you have an extension of time for your income tax return.

Select ONE of the applicable line sets: Line 12 OR Lines 13-14 OR Lines 15-16. **Line 12 Lot Rent for a Mobile Home** If you rent a lot in a for-profit mobile home park, obtain Form LC-142, Landlord Certificate, and enter the amount of allocable rent from LC-142, Line 16.

Lines 13 - 14 Allocated Tax from Land Trust, Cooperative or Nonprofit Mobile Home Park Enter the amount of education and municipal property tax shown on the statement issued to you by the land trust, cooperative or nonprofit mobile home park.

Lines 15 - 16 Property Tax from Contiguous Property If you own contiguous property, you can use the property taxes from that parcel if the property tax bill for your dwelling has under 2 acres or part of the dwelling or a building such as garage is on the contiguous property. *Example:* (1) Your dwelling is on .75 acre of land and you own 5 acres contiguous to the dwelling land. The property taxes on 1.25 acres can be entered here and is eligible for property tax adjustment. (2) Your dwelling is on 1 acre and your garage is on 3 acres that is contiguous to your dwelling. The property taxes on the garage and 1 acre can be entered here and is eligible for property tax adjustment.

MAXIMUM 2012 PROPERTY TAX ADJUSTMENT IS \$8,000

The property tax adjustment will appear as a credit on your 2012/2013 property tax bill.

Signature Sign the property tax adjustment form.

Date Write the date you signed this form.

Disclosure Authorization Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this form with your tax preparer. Be sure the tax preparer's name is included.

Preparer If you are a paid preparer, you must sign this form, enter your Social Security number or PTIN, and if employed by a business, include the EIN of the business. If someone other than the Homeowner prepared this form without charging a fee, the preparer signature is optional.